

Fill in this information to identify your case:

United States Bankruptcy Court for the:

WESTERN DISTRICT OF MICHIGAN

Case number (if known)

Chapter you are filing under:

☐ Chapter 7☒ Chapter 11☐ Chapter 12☐ Chapter 13☐ Check if this is an amended filing

## Official Form 101

## Voluntary Petition for Individuals Filing for Bankruptcy

04/20

The bankruptcy forms use *you* and *Debtor 1* to refer to a debtor filing alone. A married couple may file a bankruptcy case together—called a *joint case*—and in joint cases, these forms use *you* to ask for information from both debtors. For example, if a form asks, “Do you own a car,” the answer would be *yes* if either debtor owns a car. When information is needed about the spouses separately, the form uses *Debtor 1* and *Debtor 2* to distinguish between them. In joint cases, one of the spouses must report information as *Debtor 1* and the other as *Debtor 2*. The same person must be *Debtor 1* in all of the forms.

Be as complete and accurate as possible. If two married people are filing together, both are equally responsible for supplying correct information. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write your name and case number (if known). Answer every question.

## Part 1: Identify Yourself

## About Debtor 1:

## About Debtor 2 (Spouse Only in a Joint Case):

## 1. Your full name

Write the name that is on your government-issued picture identification (for example, your driver's license or passport).

**Mark**

First name

First name

**A**

Middle name

Middle name

Bring your picture identification to your meeting with the trustee.

**Sellers, III**

Last name and Suffix (Sr., Jr., II, III)

Last name and Suffix (Sr., Jr., II, III)

## 2. All other names you have used in the last 8 years

Include your married or maiden names.

## 3. Only the last 4 digits of your Social Security number or federal Individual Taxpayer Identification number (ITIN)

xxx-xx-6274

Debtor 1 **Mark A Sellers, III**

Case number (if known) \_\_\_\_\_

**About Debtor 1:****About Debtor 2 (Spouse Only in a Joint Case):****4. Any business names and Employer Identification Numbers (EIN) you have used in the last 8 years**☒ I have not used any business name or EINs.☐ I have not used any business name or EINs.Include trade names and  
doing business as names

Business name(s)

Business name(s)

EIN

EIN

**5. Where you live****1040 Oakleigh Rd NW  
Grand Rapids, MI 49504**

Number, Street, City, State &amp; ZIP Code

**Kent**

County

**If your mailing address is different from the one above, fill it in here.** Note that the court will send any notices to you at this mailing address.

Number, P.O. Box, Street, City, State &amp; ZIP Code

**If Debtor 2 lives at a different address:**

Number, Street, City, State &amp; ZIP Code

County

**If Debtor 2's mailing address is different from yours, fill it in here.** Note that the court will send any notices to this mailing address.

Number, P.O. Box, Street, City, State &amp; ZIP Code

**6. Why you are choosing this district to file for bankruptcy***Check one:*☒ Over the last 180 days before filing this petition, I have lived in this district longer than in any other district.☐ I have another reason.  
Explain. (See 28 U.S.C. § 1408.)*Check one:*☐ Over the last 180 days before filing this petition, I have lived in this district longer than in any other district.☐ I have another reason.  
Explain. (See 28 U.S.C. § 1408.)

Debtor 1 **Mark A Sellers, III**

Case number (if known) \_\_\_\_\_

**Part 2: Tell the Court About Your Bankruptcy Case**

7. **The chapter of the Bankruptcy Code you are choosing to file under** *Check one. (For a brief description of each, see Notice Required by 11 U.S.C. § 342(b) for Individuals Filing for Bankruptcy (Form 2010)). Also, go to the top of page 1 and check the appropriate box.*
- ☐ Chapter 7
- ☒ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13
- 
8. **How you will pay the fee** ☒ **I will pay the entire fee when I file my petition.** Please check with the clerk's office in your local court for more details about how you may pay. Typically, if you are paying the fee yourself, you may pay with cash, cashier's check, or money order. If your attorney is submitting your payment on your behalf, your attorney may pay with a credit card or check with a pre-printed address.
- ☐ **I need to pay the fee in installments.** If you choose this option, sign and attach the *Application for Individuals to Pay The Filing Fee in Installments* (Official Form 103A).
- ☐ **I request that my fee be waived** (You may request this option only if you are filing for Chapter 7. By law, a judge may, but is not required to, waive your fee, and may do so only if your income is less than 150% of the official poverty line that applies to your family size and you are unable to pay the fee in installments). If you choose this option, you must fill out the *Application to Have the Chapter 7 Filing Fee Waived* (Official Form 103B) and file it with your petition.
- 
9. **Have you filed for bankruptcy within the last 8 years?** ☒ No.
- ☐ Yes.
- |                |            |                   |
|----------------|------------|-------------------|
| District _____ | When _____ | Case number _____ |
| District _____ | When _____ | Case number _____ |
| District _____ | When _____ | Case number _____ |
- 
10. **Are any bankruptcy cases pending or being filed by a spouse who is not filing this case with you, or by a business partner, or by an affiliate?** ☒ No.
- ☐ Yes.
- |                             |                           |
|-----------------------------|---------------------------|
| Debtor _____                | Relationship to you _____ |
| District _____              | When _____                |
| Case number, if known _____ |                           |
| Debtor _____                | Relationship to you _____ |
| District _____              | When _____                |
| Case number, if known _____ |                           |
- 
11. **Do you rent your residence?** ☒ No. Go to line 12.
- ☐ Yes. Has your landlord obtained an eviction judgment against you?
- ☐ No. Go to line 12.
- ☐ Yes. Fill out *Initial Statement About an Eviction Judgment Against You* (Form 101A) and file it as part of this bankruptcy petition.

Debtor 1 **Mark A Sellers, III**

Case number (if known) \_\_\_\_\_

**Part 3: Report About Any Businesses You Own as a Sole Proprietor****12. Are you a sole proprietor of any full- or part-time business?**☒ No. Go to Part 4.☐ Yes. Name and location of business

A sole proprietorship is a business you operate as an individual, and is not a separate legal entity such as a corporation, partnership, or LLC.

If you have more than one sole proprietorship, use a separate sheet and attach it to this petition.

Name of business, if any \_\_\_\_\_

Number, Street, City, State &amp; ZIP Code \_\_\_\_\_

Check the appropriate box to describe your business:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ None of the above

**13. Are you filing under Chapter 11 of the Bankruptcy Code, and are you a small business debtor or a debtor as defined by 11 U.S.C. § 1182(1)?**

For a definition of *small business debtor*, see 11 U.S.C. § 101(51D).

*If you are filing under Chapter 11, the court must know whether you are a small business debtor or a debtor choosing to proceed under Subchapter V so that it can set appropriate deadlines. If you indicate that you are a small business debtor or you are choosing to proceed under Subchapter V, you must attach your most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).*

☐ No. I am not filing under Chapter 11.☐ No. I am filing under Chapter 11, but I am NOT a small business debtor according to the definition in the Bankruptcy Code.☐ Yes. I am filing under Chapter 11, I am a small business debtor according to the definition in the Bankruptcy Code, and I do not choose to proceed under Subchapter V of Chapter 11.☒ Yes. I am filing under Chapter 11, I am a debtor according to the definition in § 1182(1) of the Bankruptcy Code, and I choose to proceed under Subchapter V of Chapter 11.**Part 4: Report if You Own or Have Any Hazardous Property or Any Property That Needs Immediate Attention****14. Do you own or have any property that poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety? Or do you own any property that needs immediate attention?**☒ No.☐ Yes. What is the hazard? \_\_\_\_\_

If immediate attention is needed, why is it needed? \_\_\_\_\_

For example, do you own perishable goods, or livestock that must be fed, or a building that needs urgent repairs?

Where is the property? \_\_\_\_\_

Number, Street, City, State &amp; Zip Code \_\_\_\_\_

Debtor 1 **Mark A Sellers, III**

Case number (if known)

**Part 5: Explain Your Efforts to Receive a Briefing About Credit Counseling****15. Tell the court whether you have received a briefing about credit counseling.**

The law requires that you receive a briefing about credit counseling before you file for bankruptcy. You must truthfully check one of the following choices. If you cannot do so, you are not eligible to file.

If you file anyway, the court can dismiss your case, you will lose whatever filing fee you paid, and your creditors can begin collection activities again.

**About Debtor 1:**

You must check one:

- ☒ I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, and I received a certificate of completion.

Attach a copy of the certificate and the payment plan, if any, that you developed with the agency.

- ☐ I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, but I do not have a certificate of completion.

Within 14 days after you file this bankruptcy petition, you MUST file a copy of the certificate and payment plan, if any.

- ☐ I certify that I asked for credit counseling services from an approved agency, but was unable to obtain those services during the 7 days after I made my request, and exigent circumstances merit a 30-day temporary waiver of the requirement.

To ask for a 30-day temporary waiver of the requirement, attach a separate sheet explaining what efforts you made to obtain the briefing, why you were unable to obtain it before you filed for bankruptcy, and what exigent circumstances required you to file this case.

Your case may be dismissed if the court is dissatisfied with your reasons for not receiving a briefing before you filed for bankruptcy. If the court is satisfied with your reasons, you must still receive a briefing within 30 days after you file. You must file a certificate from the approved agency, along with a copy of the payment plan you developed, if any. If you do not do so, your case may be dismissed.

Any extension of the 30-day deadline is granted only for cause and is limited to a maximum of 15 days.

- ☐ I am not required to receive a briefing about credit counseling because of:
- ☐ **Incapacity.**  
I have a mental illness or a mental deficiency that makes me incapable of realizing or making rational decisions about finances.
- ☐ **Disability.**  
My physical disability causes me to be unable to participate in a briefing in person, by phone, or through the internet, even after I reasonably tried to do so.
- ☐ **Active duty.**  
I am currently on active military duty in a military combat zone.

If you believe you are not required to receive a briefing about credit counseling, you must file a motion for waiver credit counseling with the court.

**About Debtor 2 (Spouse Only in a Joint Case):**

You must check one:

- ☐ I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, and I received a certificate of completion.

Attach a copy of the certificate and the payment plan, if any, that you developed with the agency.

- ☐ I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, but I do not have a certificate of completion.

Within 14 days after you file this bankruptcy petition, you MUST file a copy of the certificate and payment plan, if any.

- ☐ I certify that I asked for credit counseling services from an approved agency, but was unable to obtain those services during the 7 days after I made my request, and exigent circumstances merit a 30-day temporary waiver of the requirement.

To ask for a 30-day temporary waiver of the requirement, attach a separate sheet explaining what efforts you made to obtain the briefing, why you were unable to obtain it before you filed for bankruptcy, and what exigent circumstances required you to file this case.

Your case may be dismissed if the court is dissatisfied with your reasons for not receiving a briefing before you filed for bankruptcy.

If the court is satisfied with your reasons, you must still receive a briefing within 30 days after you file. You must file a certificate from the approved agency, along with a copy of the payment plan you developed, if any. If you do not do so, your case may be dismissed.

Any extension of the 30-day deadline is granted only for cause and is limited to a maximum of 15 days.

- ☐ I am not required to receive a briefing about credit counseling because of:
- ☐ **Incapacity.**  
I have a mental illness or a mental deficiency that makes me incapable of realizing or making rational decisions about finances.
- ☐ **Disability.**  
My physical disability causes me to be unable to participate in a briefing in person, by phone, or through the internet, even after I reasonably tried to do so.
- ☐ **Active duty.**  
I am currently on active military duty in a military combat zone.

If you believe you are not required to receive a briefing about credit counseling, you must file a motion for waiver of credit counseling with the court.

Debtor 1 **Mark A Sellers, III**

Case number (if known)

**Part 6: Answer These Questions for Reporting Purposes**

<b>16. What kind of debts do you have?</b>	<b>16a.</b>	<b>Are your debts primarily consumer debts?</b> <i>Consumer debts</i> are defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."
		<input checked="" type="checkbox"/> No. Go to line 16b. <input type="checkbox"/> Yes. Go to line 17.
	<b>16b.</b>	<b>Are your debts primarily business debts?</b> <i>Business debts</i> are debts that you incurred to obtain money for a business or investment or through the operation of the business or investment.
		<input type="checkbox"/> No. Go to line 16c. <input checked="" type="checkbox"/> Yes. Go to line 17.
	<b>16c.</b>	State the type of debts you owe that are not consumer debts or business debts
<b>17. Are you filing under Chapter 7?</b>	<input checked="" type="checkbox"/> No.	I am not filing under Chapter 7. Go to line 18.
<b>Do you estimate that after any exempt property is excluded and administrative expenses are paid that funds will be available for distribution to unsecured creditors?</b>	<input type="checkbox"/> Yes.	I am filing under Chapter 7. Do you estimate that after any exempt property is excluded and administrative expenses are paid that funds will be available to distribute to unsecured creditors?
		<input type="checkbox"/> No <input type="checkbox"/> Yes
<b>18. How many Creditors do you estimate that you owe?</b>	<input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input checked="" type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5001-10,000 <input type="checkbox"/> 10,001-25,000
		<input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> More than 100,000
<b>19. How much do you estimate your assets to be worth?</b>	<input type="checkbox"/> \$0 - \$50,000 <input type="checkbox"/> \$50,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$500,000 <input checked="" type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$1,000,001 - \$10 million <input type="checkbox"/> \$10,000,001 - \$50 million <input type="checkbox"/> \$50,000,001 - \$100 million <input type="checkbox"/> \$100,000,001 - \$500 million
		<input type="checkbox"/> \$500,000,001 - \$1 billion <input type="checkbox"/> \$1,000,000,001 - \$10 billion <input type="checkbox"/> \$10,000,000,001 - \$50 billion <input type="checkbox"/> More than \$50 billion
<b>20. How much do you estimate your liabilities to be?</b>	<input type="checkbox"/> \$0 - \$50,000 <input type="checkbox"/> \$50,001 - \$100,000 <input type="checkbox"/> \$100,001 - \$500,000 <input type="checkbox"/> \$500,001 - \$1 million	<input checked="" type="checkbox"/> \$1,000,001 - \$10 million <input type="checkbox"/> \$10,000,001 - \$50 million <input type="checkbox"/> \$50,000,001 - \$100 million <input type="checkbox"/> \$100,000,001 - \$500 million
		<input type="checkbox"/> \$500,000,001 - \$1 billion <input type="checkbox"/> \$1,000,000,001 - \$10 billion <input type="checkbox"/> \$10,000,000,001 - \$50 billion <input type="checkbox"/> More than \$50 billion

**Part 7: Sign Below**

For you

I have examined this petition, and I declare under penalty of perjury that the information provided is true and correct.

If I have chosen to file under Chapter 7, I am aware that I may proceed, if eligible, under Chapter 7, 11, 12, or 13 of title 11, United States Code. I understand the relief available under each chapter, and I choose to proceed under Chapter 7.

If no attorney represents me and I did not pay or agree to pay someone who is not an attorney to help me fill out this document, I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I understand making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$250,000, or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

  
**Mark A Sellers, III**  
 Signature of Debtor 1

Signature of Debtor 2

Executed on **August 11, 2020**  
 MM / DD / YYYY

Executed on \_\_\_\_\_  
 MM / DD / YYYY

Debtor 1 **Mark A Sellers, III**

Case number (if known)

**For your attorney, if you are represented by one**

**If you are not represented by an attorney, you do not need to file this page.**

I, the attorney for the debtor(s) named in this petition, declare that I have informed the debtor(s) about eligibility to proceed under Chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each chapter for which the person is eligible. I also certify that I have delivered to the debtor(s) the notice required by 11 U.S.C. § 342(b) and, in a case in which § 707(b)(4)(D) applies, certify that I have no knowledge after an inquiry that the information in the schedules filed with the petition is incorrect.

  
Signature of Attorney for DebtorDate **August 11, 2020**  
MM / DD / YYYY**John T. Piggins (P34495)**

Printed name

**Miller Johnson**

Firm name

**45 Ottawa Avenue, Suite 1100**  
**Grand Rapids, MI 49503**

Number, Street, City, State &amp; ZIP Code

Contact phone **616-831-1700**Email address **ecfpigginsj@millerjohnson.com****(P34495) MI**

Bar number &amp; State

**UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF MICHIGAN**

**IN RE:    MARK A. SELLERS III,**  
**Debtor.**

**Case No.: 20-\_\_\_\_\_**  
**(Chapter 11)**  
**Hon. \_\_\_\_\_**

/

**DECLARATION OF MARK A. SELLERS III REGARDING 11 U.S.C. § 1116(1)**

I, Mark A. Sellers III, declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, as follows:

1.        No balance sheet, statement of operations or cash-flow statement for my personal affairs has been prepared.
2.        My 2019 Federal income tax return has not been filed. However, my 2018 Federal income tax return, which is my most recently filed Federal tax return, is attached to my voluntary petition.

I declare under penalty of perjury that the foregoing statements are true and correct.

Dated: August 11, 2020

  
\_\_\_\_\_  
Mark A. Sellers III



Form **8879**  
Department of the Treasury  
Internal Revenue Service▶ Return completed Form 8879 to your ERO. (Don't send to the IRS.)  
▶ Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

OMB No. 1545-0074

**2018**

Submission Identification Number (SID) ▶

Taxpayer's name

**MARK A. SELLERS**

Social security number

Spouse's name

**CARRIE C. SELLERS**

Spouse's social security number

**Part I Tax Return Information - Tax Year Ending December 31, 2018** (Whole dollars only)

1	Adjusted gross income (Form 1040, line 7; Form 1040NR, line 35)	1	- 5,490,143.
2	Total tax (Form 1040, line 15; Form 1040NR, line 61)	2	
3	Federal income tax withheld from Forms W-2 and 1099 (Form 1040, line 16; Form 1040NR, line 62a)	3	
4	Refund (Form 1040, line 20a; Form 1040-SS, Part I, line 13a; Form 1040NR, line 73a)	4	
5	Amount you owe (Form 1040, line 22; Form 1040NR, line 75)	5	0.

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2018, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

☒ I authorize **DELOITTE TAX, LLP** to enter or generate my PIN  as my signature on my tax year 2018 electronically filed income tax return.  
ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Spouse's PIN: check one box only**

☒ I authorize **DELOITTE TAX, LLP** to enter or generate my PIN  as my signature on my tax year 2018 electronically filed income tax return.  
ERO firm name Enter five digits, but don't enter all zeros

I will enter my PIN as my signature on my tax year 2018 electronically filed income tax return. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.


Spouse's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**Practitioner PIN Method Returns Only - continue below****Part III Certification and Authentication - Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.   
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2018 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ▶  Date ▶ 10/14/19

Form	1040	Department of the Treasury - Internal Revenue Service	(99)	2018	OMB No. 1545-0074	IRS Use Only - Do not write or staple in this space.
<b>U.S. Individual Income Tax Return</b>						
Filing status: <input type="checkbox"/> Single <input checked="" type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately <input type="checkbox"/> Head of household <input type="checkbox"/> Qualifying widow(er)						
Your first name and initial <b>MARK A.</b>			Last name <b>SELLERS</b>		Your social security number	
Your standard deduction: <input type="checkbox"/> Someone can claim you as a dependent <input type="checkbox"/> You were born before January 2, 1954 <input type="checkbox"/> You are blind						
If joint return, spouse's first name and initial <b>CARRIE C.</b>			Last name <b>SELLERS</b>		Spouse's social security number <b>3</b>	
Spouse standard deduction: <input type="checkbox"/> Someone can claim your spouse as a dependent <input type="checkbox"/> Spouse was born before January 2, 1954 <input type="checkbox"/> Spouse is blind <input type="checkbox"/> Spouse itemizes on a separate return or you were dual-status alien						
Home address (number and street). If you have a P.O. box, see instructions. <b>35 OAKES SW STE 400</b>					Apt. no.	Presidential Election Campaign. (see inst.) <input type="checkbox"/> You <input type="checkbox"/> Spouse
City, town or post office, state, and ZIP code. If you have a foreign address, attach Schedule 6. <b>GRAND RAPIDS, MI 49503</b>					If more than four dependents, see inst. and <input type="checkbox"/> here <input type="checkbox"/>	
Dependents (see instructions):			(2) Social security number	(3) Relationship to you	(4) <input checked="" type="checkbox"/> if qualifies for (see inst.):	
(1) First name Last name					Child tax credit	Credit for other dependents
<b>ANNICA SELLERS</b>				<b>DAUGHTER</b>	<input checked="" type="checkbox"/>	
<b>Sign Here</b> Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.						
Your signature			Date	Your occupation <b>MANAGER</b>	If the IRS sent you an Identity Protection PIN, enter it here	
Spouse's signature. If a joint return, <b>both</b> must sign.			Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here	
Preparer's name			Preparer's signature	PTIN	Firm's EIN	Check if:
<b>KEVIN JEAKLE</b>						<input checked="" type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name			Phone no.			
<b>DELOITTE TAX LLP</b>						
Firm's address						
<b>38 COMMERCE SE, SUITE 600</b>						
<b>GRAND RAPIDS, MI 49503</b>						

LHA For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2018)

1		Wages, salaries, tips, etc. Attach Form(s) W-2		1		
Attach Form(s) W-2. Also attach Form(s) W-2G and 1099-R if tax was withheld.	2a	Tax-exempt interest	2a		2b	Taxable interest 90.
	3a	Qualified dividends	3a		3b	Ordinary dividends 560.
	4a	IRAs, pensions, and annuities	4a		4b	Taxable amount 42.
	5a	Social security benefits	5a		5b	Taxable amount
6		Total income. Add lines 1 through 5. Add any amount from Schedule 1, line 22 -5,490,835.		6	-5,490,143.	
7		Adjusted gross income. If you have no adjustments to income, enter the amount from line 6; otherwise, subtract Schedule 1, line 36, from line 6		7	-5,490,143.	
8		Standard deduction or itemized deductions (from Schedule A) IE		8	23,743.	
9		Qualified business income deduction (see instructions)		9		
10		Taxable income. Subtract lines 8 and 9 from line 7. If zero or less, enter -0-		10	0.	
11		a Tax (see inst) 0. (check if any from: 1 Form(s) 8814 2 Form 4972 3 )		11	0.	
12		b Add any amount from Schedule 2 and check here		12	0.	
13		a Child tax credit/credit for other dependents b Add any amount from Sch. 3 and check here		13	0.	
14		Subtract line 12 from line 11. If zero or less, enter -0-		14	0.	
15		Other taxes. Attach Schedule 4		15	0.	
16		Total tax. Add lines 13 and 14		16		
17		Federal income tax withheld from Forms W-2 and 1099		17		
18		Refundable credits: a EIC (see inst.) b Sch 8812 c Form 8863		18		
19		Add any amount from Schedule 5		19	0.	
20		Add lines 16 and 17. These are your total payments		20		
21		If line 18 is more than line 15, subtract line 15 from line 18. This is the amount you overpaid		21	0.	
22		a Amount of line 19 you want refunded to you. If Form 8888 is attached, check here		22		
23		b Routing number c Type: Checking Savings		23		
24		d Account number		24		
25		Amount of line 19 you want applied to your 2019 estimated tax		25	0.	
26		Amount you owe. Subtract line 18 from line 15. For details on how to pay, see instructions		26	0.	
27		Estimated tax penalty (see instructions)		27		

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form 1040 (2018)

**SCHEDULE 1**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Additional Income and Adjustments to Income**

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040

Your social security number

**MARK A. & CARRIE C. SELLERS**

<b>Additional Income</b>	<b>1-9b</b>	Reserved	STATEMENT 3	<b>1-9b</b>	
	<b>10</b>	Taxable refunds, credits, or offsets of state and local income taxes	STATEMENT 4	<b>10</b>	0.
	<b>11</b>	Alimony received		<b>11</b>	
	<b>12</b>	Business income or (loss). Attach Schedule C or C-EZ		<b>12</b>	
	<b>13</b>	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>		<b>13</b>	1,680,227.
	<b>14</b>	Other gains or (losses). Attach Form 4797		<b>14</b>	66,069.
	<b>15a</b>	Reserved		<b>15b</b>	
	<b>16a</b>	Reserved		<b>16b</b>	
	<b>17</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		<b>17</b>	-2,247,159.
	<b>18</b>	Farm income or (loss). Attach Schedule F		<b>18</b>	
	<b>19</b>	Unemployment compensation		<b>19</b>	
	<b>20a</b>	Reserved		<b>20b</b>	
<b>21</b>	Other income. List type and amount ▶ STATEMENT 2		<b>21</b>	-4,989,972.	
<b>22</b>	Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23		<b>22</b>	-5,490,835.	
<b>Adjustments to Income</b>	<b>23</b>	Educator expenses	<b>23</b>		
	<b>24</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	<b>24</b>		
	<b>25</b>	Health savings account deduction. Attach Form 8889	<b>25</b>		
	<b>26</b>	Moving expenses for members of the Armed Forces. Attach Form 3903	<b>26</b>		
	<b>27</b>	Deductible part of self-employment tax. Attach Schedule SE	<b>27</b>		
	<b>28</b>	Self-employed SEP, SIMPLE, and qualified plans	<b>28</b>		
	<b>29</b>	Self-employed health insurance deduction	<b>29</b>		
	<b>30</b>	Penalty on early withdrawal of savings	<b>30</b>		
	<b>31a</b>	Alimony paid b Recipient's SSN ▶	<b>31a</b>		
	<b>32</b>	IRA deduction	<b>32</b>		
	<b>33</b>	Student loan interest deduction	<b>33</b>		
	<b>34</b>	Reserved	<b>34</b>		
	<b>35</b>	Reserved	<b>35</b>		
	<b>36</b>	Add lines 23 through 35	<b>36</b>		

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2018

**SCHEDULE 2  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Tax**

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **02**

Name(s) shown on Form 1040

**MARK A. & CARRIE C. SELLERS**

Your social security number

**3**

<b>Tax</b>	<b>38-44</b>	Reserved .....	<b>38-44</b>	
	<b>45</b>	Alternative minimum tax. Attach Form 6251 .....	<b>45</b>	0 .
	<b>46</b>	Excess advance premium tax credit repayment. Attach Form 8962 .....	<b>46</b>	
	<b>47</b>	Add the amounts in the far right column. Enter here and include on Form 1040, line 11 .....	<b>47</b>	0 .

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 2 (Form 1040) 2018

**SCHEDULE 3  
(Form 1040)**Department of the Treasury  
Internal Revenue Service**Nonrefundable Credits**

▶ Attach to Form 1040.

▶ Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **03**

Name(s) shown on Form 1040

Your social security number

**MARK A. & CARRIE C. SELLERS**

<b>Nonrefundable</b>	<b>48</b>	Foreign tax credit. Attach Form 1116 if required .....	<b>48</b>	
<b>Credits</b>	<b>49</b>	Credit for child and dependent care expenses. Attach Form 2441 .....	<b>49</b>	
	<b>50</b>	Education credits from Form 8863, line 19 .....	<b>50</b>	
	<b>51</b>	Retirement savings contributions credit. Attach Form 8880 .....	<b>51</b>	
	<b>52</b>	Reserved .....	<b>52</b>	
	<b>53</b>	Residential energy credit. Attach Form 5695 .....	<b>53</b>	
	<b>54</b>	Other credits from Form a <input checked="" type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> .....	<b>54</b>	
	<b>55</b>	Add the amounts in the far right column. Enter here and include on Form 1040, line 12 .....	<b>55</b>	0.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 3 (Form 1040) 2018

Form **2210**Department of the Treasury  
Internal Revenue Service**Underpayment of Estimated Tax by  
Individuals, Estates, and Trusts**▶ Go to [www.irs.gov/Form2210](http://www.irs.gov/Form2210) for instructions and the latest information.

▶ Attach to Form 1040, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **06**

Name(s) shown on tax return

Identifying number

**MARK A. & CARRIE C. SELLERS****Do You Have To File Form 2210?**

Complete lines 1 through 7 below. Is line 7 less than \$1,000?	Yes	<b>Don't file Form 2210.</b> You don't owe a penalty.
No		
Complete lines 8 and 9 below. Is line 6 equal to or more than line 9?	Yes	You don't owe a penalty. <b>Don't file Form 2210</b> (but if box <b>E</b> in Part II applies, you must file page 1 of Form 2210).
No		
You may owe a penalty. Does any box in Part II below apply?	Yes	You <b>must</b> file Form 2210. Does box <b>B, C, or D</b> in Part II apply?
No		
	No	<b>Don't file Form 2210.</b> You aren't required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but <b>don't file Form 2210.</b>
	Yes	You <b>must</b> figure your penalty.
	No	You <b>aren't</b> required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but <b>file only page 1 of Form 2210.</b>

**Part I Required Annual Payment**

1	Enter your 2018 tax after credits from Form 1040, line 13 (see instructions if not filing Form 1040)	1	
2	Other taxes, including self-employment tax and, if applicable, Additional Medicare Tax and/or Net Investment Income Tax (see instructions)	2	
3	Refundable credits, including the premium tax credit (see instructions)	3	( )
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	4	0.
5	Multiply line 4 by 90% (0.90)	5	
6	Withholding taxes. <b>Don't</b> include estimated tax payments (see instructions)	6	
7	Subtract line 6 from line 4. If less than \$1,000, <b>stop</b> ; you don't owe a penalty. <b>Don't file Form 2210</b>	7	0.
8	Maximum required annual payment based on prior year's tax (see instructions)	8	
9	<b>Required annual payment.</b> Enter the <b>smaller</b> of line 5 or line 8	9	

Next: Is line 9 more than line 6?

**No.** You **don't** owe a penalty. **Don't file Form 2210** unless box **E** below applies.**Yes.** You may owe a penalty, but **don't file Form 2210** unless one or more boxes in Part II below applies.

- If box **B, C, or D** applies, you must figure your penalty and file Form 2210.
- If box **A or E** applies (but not **B, C, or D**) file only page 1 of Form 2210. You **aren't** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

**Part II Reasons for Filing.** Check applicable boxes. If none apply, **don't file Form 2210.**

- A** You request a **waiver** (see instructions) of your entire penalty due to tax reform or other reasons. You must check this box and file page 1 of Form 2210, but you aren't required to figure your penalty.
- B** You request a **waiver** (see instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** Your penalty is lower when figured by treating the federal income tax withheld from your income as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** You filed or are filing a joint return for either 2017 or 2018, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you **aren't** required to figure your penalty (unless box **B, C, or D** applies).

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **2210** (2018)

**SCHEDULE A  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.  
 ► Attach to Form 1040.

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

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**2018**  
Attachment  
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

**MARK A. & CARRIE C. SELLERS****Medical  
and  
Dental  
Expenses****Caution:** Do not include expenses reimbursed or paid by others.

<b>1</b>	Medical and dental expenses (see instructions) <b>SEE STATEMENT 7</b>	<b>1</b>	<b>3,661.</b>	
<b>2</b>	Enter amount from Form 1040, line 7 <b>2</b> -5,490,143.			
<b>3</b>	Multiply line 2 by 7.5% (0.075)	<b>3</b>	<b>0.</b>	
<b>4</b>	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	<b>4</b>		<b>3,661.</b>

**Taxes You  
Paid**

<b>5</b>	State and local taxes.			
<b>a</b>	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box <b>►</b>	<b>5a</b>		
<b>b</b>	State and local real estate taxes (see instructions)	<b>5b</b>	<b>5,997.</b>	
<b>c</b>	State and local personal property taxes	<b>5c</b>		
<b>d</b>	Add lines 5a through 5c	<b>5d</b>	<b>5,997.</b>	
<b>e</b>	Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing separately)	<b>5e</b>	<b>5,997.</b>	
<b>6</b>	Other taxes. List type and amount <b>►</b>	<b>6</b>		
<b>7</b>	Add lines 5e and 6	<b>7</b>		<b>5,997.</b>

**Interest You  
Paid****Caution:** Your mortgage interest deduction may be limited (see instructions).

<b>8</b>	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box <b>►</b>			
<b>a</b>	Home mortgage interest and points reported to you on Form 1098 <b>SEE STATEMENT 6</b>	<b>8a</b>	<b>14,085.</b>	
<b>b</b>	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address <b>►</b>	<b>8b</b>		
<b>c</b>	Points not reported to you on Form 1098. See instructions for special rules	<b>8c</b>		
<b>d</b>	Reserved	<b>8d</b>		
<b>e</b>	Add lines 8a through 8c	<b>8e</b>	<b>14,085.</b>	
<b>9</b>	Investment interest. Attach Form 4952 if required. See instructions	<b>9</b>		
<b>10</b>	Add lines 8e and 9	<b>10</b>		<b>14,085.</b>

**Gifts to  
Charity**

If you made a gift and got a benefit for it, see instructions.

<b>11</b>	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	<b>11</b>	<b>30,147.</b>	<b>STMT 5</b>
<b>12</b>	Other than by cash or check. If any gift of \$250 or more, see instructions. You <b>must</b> attach Form 8283 if over \$500	<b>12</b>		
<b>13</b>	Carryover from prior year	<b>13</b>	<b>7,948,357.</b>	
<b>14</b>	Add lines 11 through 13	<b>14</b>		<b>0.</b>

**Casualty and  
Theft Losses**

<b>15</b>	Casualty and theft loss(es) from a federally declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions	<b>15</b>		
-----------	--	-----------	--	--

**Other  
Itemized  
Deductions**

<b>16</b>	Other - from list in instructions. List type and amount <b>►</b>	<b>16</b>		
-----------	--	-----------	--	--

**Total  
Itemized  
Deductions**

<b>17</b>	Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on Form 1040, line 8	<b>17</b>	<b>23,743.</b>	
<b>18</b>	If you elect to itemize deductions even though they are less than your standard deduction, check here <b>►</b> <input checked="" type="checkbox"/>			



**Schedule A - Charitable Contributions Worksheet Page 1**

NAME

**MARK A. & CARRIE C. SELLERS**

		50% of AGI				0.		AGI	-5,490,143.
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover
<b>2006</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2007</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2008</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2009</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2010</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2011</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2012</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								

**Schedule A - Charitable Contributions Worksheet Page 2**

NAME

**MARK A. & CARRIE C. SELLERS**

		50% of AGI				0.		AGI	-5,490,143.
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover
<b>2013</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...								
<b>2014</b>	Contributions			32,030.					
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...			32,030.					32,030.
<b>2015</b>	Contributions			17,503.					
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...			17,503.					17,503.
<b>2016</b>	Contributions			7,897,667.					
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...			7,897,667.					7,897,667.
<b>2017</b>	Contributions			1,157.					
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...			1,157.					1,157.
	CRP C/O ...								

**Schedule A - Charitable Contributions Worksheet Page 3**

NAME

**MARK A. & CARRIE C. SELLERS**

		50% of AGI				AGI		
		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	
Year								Total Contributions Allowed
<b>2018</b>	Contributions		<b>30,147.</b>					
	Less: Allowed ...		<b>0.</b>		<b>0.</b>	<b>0.</b>	<b>0.</b>	
	Less: NOL Absorb. CRP and Disaster							
	Less: Carryover ...		<b>30,147.</b>					
	CRP C/O ...							
	Disaster C/O							
Charitable contributions to Schedule A, Line 14 .....								
								<b>7,978,504.</b>

**Schedule A****Charitable Contributions Limitation**NAME **MARK A. & CARRIE C. SELLERS****60% Contributions**

1. 60% of AGI ..... 0.
2. Contributions qualifying for 60% limit ..... 30,147.
3. Allowable 60% contributions ..... 0.

**50% Contributions**

4. 50% of AGI ..... 0.
5. Contributions qualifying for 50% limit ..... 0.
6. Allowable 50% contributions (lesser of Line 4 - Line 3 or Line 5) ..... 0.

**30% Contributions**

7. Remaining 50% limit (Line 4 less Lines 3 and 6) ..... 0.
8. Less capital gain property - special 30% limits ..... 0.
9. Balance of 50% of AGI ..... 0.
10. 30% of AGI ..... 0.
11. Contributions qualifying for 30% limit ..... 0.
12. Allowable 30% contributions (lesser of Line 9, 10 or 11) ..... 0.

**30% Special Contributions**

13. 30% of AGI ..... 0.
14. Contributions qualifying for 30% special limit ..... 0.
15. Remaining 50% limit (Line 4 less the sum of Lines 3, 6 and 12) ..... 0.
16. Allowable 30% special contribution (lesser of Line 13, 14 or 15) ..... 0.

**20% Contributions**

17. 20% of AGI ..... 0.
18. 30% of AGI ..... 0.
19. Allowed 30% regular contributions ..... 0.
20. Line 18 less Line 19 ..... 0.
21. Allowed 30% special contributions ..... 0.
22. Line 18 less Line 21 ..... 0.
23. Remaining 50% limit (Line 4 less the sum of Lines 3, 6, 12, and 16) ..... 0.
24. Contributions subject to the 20% limitation ..... 0.
25. Allowable 20% contributions (lesser of Line 17, 20, 22, 23 or 24) ..... 0.

**50% and 100% Conservation Real Property Contributions**

26. Remaining 50% limit (Line 4 less the sum of Lines 3, 6, 12, 16 and 25) ..... 0.
27. Conservation real property contribution subject to 50% limit ..... 0.
28. Allowable 50% conservation real property contribution (lesser of Line 26 or 27) ..... 0.
29. Remaining 100% of AGI ..... 0.
30. Conservation real property contribution subject to 100% limit ..... 0.
31. Allowable 100% conservation real property contribution (lesser of Line 29 or 30) ..... 0.

**Qualified Disaster Contributions**

32. Remaining 100% of AGI ..... 0.
33. Qualified disaster contributions subject to 100% limit ..... 0.
34. Allowable qualified disaster contributions (lesser of Line 32 or 33) ..... 0.

35. Total 2018 contributions allowed on Schedule A ..... 0.
36. Total prior year carryovers allowed on Schedule A ..... 0.
37. Total charitable contributions to Schedule A, Line 14 ..... 0.

**SCHEDULE B**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return**Interest and Ordinary Dividends**▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

▶ Attach to Form 1040.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **08**

Your social security number

**MARK A. & CARRIE C. SELLERS****Part I****Interest**

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

CHASE X2036

CHASE X2284

STATE OF MICHIGAN-2016

FROM K-1 - IONIA VENTURES, LLC

**Amount**

7.

8.

64.

11.

1

**Note:** If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1

90.

- 3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815

3

- 4 Subtract line 3 from line 2. Enter the result here and on Form 1040, line 2b ▶

90.

4

**Note:** If line 4 is over \$1,500, you must complete Part III.**Amount****Part II****Ordinary Dividends**

- 5 List name of payer ▶
- 
- FROM K-1 - IONIA VENTURES, LLC

560.

5

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040, line 3b ▶

560.

6

**Note:** If line 6 is over \$1,500, you must complete Part III.**Part III****Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes

No

- 7a At any time during 2018, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions
- 
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

X

- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

- 8 During 2018, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

X

827501 10-24-18

**SCHEDULE D  
(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2018**Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

**MARK A. & CARRIE C. SELLERS****Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .....				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked .....				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked .....				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked .....				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 .....				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>6</b> ( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 .....				<b>7</b> 0.

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .....				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked .....		36,905.		<36,905.>
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked .....				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked .....	1,887,654.	1,139,230.		748,424.
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 ..... <b>SEE STATEMENT 8</b> .....				<b>11</b> 968,708.
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 .....				<b>12</b>
<b>13</b> Capital gain distributions .....				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions .....				<b>14</b> ( )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on page 2 .....				<b>15</b> 1,680,227.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2018

**Part III Summary**

<b>16</b> Combine lines 7 and 15 and enter the result .....  <ul style="list-style-type: none"> <li>If line 16 is a <b>gain</b>, enter the amount from line 16 on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>	<b>16</b>	<b>1,680,227.</b>
<b>17</b> Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
<b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet ..... ▶	<b>18</b>	
<b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet <b>SEE STATEMENT 9</b> ..... ▶	<b>19</b>	<b>968,708.</b>
<b>20</b> Are lines 18 and 19 <b>both</b> zero or blank? <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.  <input checked="" type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
<b>21</b> If line 16 is a loss, enter here and on Schedule 1 (Form 1040), line 13, or Form 1040NR, line 14, the <b>smaller</b> of: <ul style="list-style-type: none"> <li>The loss on line 16; or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>	<b>21</b>	( )
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
<b>22</b> Do you have qualified dividends on Form 1040, line 3a, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 11a (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2018







**SCHEDULE E****(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2018**Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**MARK A. & CARRIE C. SELLERS****Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see instructions). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.**A** Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No  
**B** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No**1a** Physical address of each property (street, city, state, ZIP code)**A** 35 OAKES STREET, SUITE 400, GRAND RAPIDS, MI 49503**B****C**

<b>1b</b>	Type of Property (from list below)	<b>2</b> For each rental real estate property listed above, report the number of fair rental and personal use days. Check the <b>QJV</b> box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>	4		<b>A</b> 365		<input type="checkbox"/>
<b>B</b>			<b>B</b>		<input type="checkbox"/>
<b>C</b>			<b>C</b>		<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe)

Income:	Properties:	A	B	C
<b>3</b> Rents received	<b>3</b>	134,317.		
<b>4</b> Royalties received	<b>4</b>			
<b>Expenses:</b>				
<b>5</b> Advertising	<b>5</b>			
<b>6</b> Auto and travel (see instructions)	<b>6</b>			
<b>7</b> Cleaning and maintenance	<b>7</b>			
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>	829.		
<b>10</b> Legal and other professional fees	<b>10</b>	99,186.		
<b>11</b> Management fees	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b> Other interest	<b>13</b>	61,970.		
<b>14</b> Repairs	<b>14</b>	12,916.		
<b>15</b> Supplies	<b>15</b>	260.		
<b>16</b> Taxes	<b>16</b>	11,357.		
<b>17</b> Utilities	<b>17</b>	5,851.		
<b>18</b> Depreciation expense or depletion	<b>18</b>	233,493.		
<b>19</b> Other (list) ▶ <b>STMT 10</b>	<b>19</b>	11,896.		
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>	437,758.		
<b>21</b> Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b>	<b>21</b>	-303,441.		
<b>22</b> Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions)	<b>22</b>	411,566.)		
<b>23a</b> Total of all amounts reported on line 3 for all rental properties	<b>23a</b>	134,317.		
<b>b</b> Total of all amounts reported on line 4 for all royalty properties	<b>23b</b>			
<b>c</b> Total of all amounts reported on line 12 for all properties	<b>23c</b>			
<b>d</b> Total of all amounts reported on line 18 for all properties	<b>23d</b>	233,493.		
<b>e</b> Total of all amounts reported on line 20 for all properties	<b>23e</b>	437,758.		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses	<b>24</b>			0.
<b>25</b> <b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	<b>25</b>			411,566.)
<b>26</b> <b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	<b>26</b>			-411,566.

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2018

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

**MARK A. & CARRIE C. SELLERS****Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** - **Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198** (see instructions).

**27** Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section ☒ **Yes** ☐ **No**

<b>28</b>	<b>(a) Name</b>	<b>(b) Enter P for partnership; S for S corporation</b>	<b>(c) Check if foreign partnership</b>	<b>(d) Employer identification number</b>	<b>(e) Check if basis computation is required</b>	<b>(f) Check if any amount is not at risk</b>
<b>A</b>	SEE STATEMENT 11					
<b>B</b>						
<b>C</b>						
<b>D</b>						

<b>Passive Income and Loss</b>			<b>Nonpassive Income and Loss</b>		
<b>(g) Passive loss allowed</b> (attach <b>Form 8582</b> if required)	<b>(h) Passive income</b> from <b>Schedule K-1</b>	<b>(i) Nonpassive loss</b> from <b>Schedule K-1</b>	<b>(j) Section 179 expense</b> deduction from <b>Form 4562</b>	<b>(k) Nonpassive income</b> from <b>Schedule K-1</b>	
<b>A</b>					
<b>B</b>					
<b>C</b>					
<b>D</b>					
<b>29a Totals</b>				27,478.	
<b>b Totals</b>	677,538.		1,185,533.		
<b>30</b> Add columns (h) and (k) of line 29a				<b>30</b>	27,478.
<b>31</b> Add columns (g), (i), and (j) of line 29b				<b>31</b>	(1,863,071.)
<b>32</b> <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31				<b>32</b>	-1,835,593.

**Part III Income or Loss From Estates and Trusts**

<b>33</b>	<b>(a) Name</b>	<b>(b) Employer identification number</b>
<b>A</b>		
<b>B</b>		

<b>Passive Income and Loss</b>			<b>Nonpassive Income and Loss</b>	
<b>(c) Passive deduction or loss allowed</b> (attach <b>Form 8582</b> if required)	<b>(d) Passive income</b> from <b>Schedule K-1</b>	<b>(e) Deduction or loss</b> from <b>Schedule K-1</b>	<b>(f) Other income from</b> <b>Schedule K-1</b>	
<b>A</b>				
<b>B</b>				
<b>34a Totals</b>				
<b>b Totals</b>				
<b>35</b> Add columns (d) and (f) of line 34a			<b>35</b>	
<b>36</b> Add columns (c) and (e) of line 34b			<b>36</b>	( )
<b>37</b> <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36			<b>37</b>	

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder**

<b>38</b>	<b>(a) Name</b>	<b>(b) Employer identification number</b>	<b>(c) Excess inclusion</b> from <b>Schedules Q</b> , line 2c (see instructions)	<b>(d) Taxable income</b> (net loss) from <b>Schedules Q</b> , line 1b	<b>(e) Income from</b> <b>Schedules Q</b> , line 3b
<b>39</b>	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				<b>39</b>

**Part V Summary \* ENTIRE DISPOSITION OF ACTIVITY**

<b>40</b>	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below	<b>40</b>	
<b>41</b>	<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 17, or Form 1040NR, line 18	<b>41</b>	-2,247,159.
<b>42</b>	<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code AC; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	<b>42</b>	
<b>43</b>	<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	<b>43</b>	

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough OYSTER CAPITAL MANAGEMENT, LLC  
PARTNERSHIP

ID 71-0

TAXPAYER

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	-106.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	-106.					1,330.	281.	-1,155.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	-106.					1,330.	281.	-1,155.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN \_\_\_\_\_

Passthrough OYSTER CAPITAL MANAGEMENT, LLC  
PARTNERSHIPID 71-0

TAXPAYER \_\_\_\_\_

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86 .....								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages .....								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Qualified production activities income .....								
Passthrough adjustment to Form 1040 .....								
Penalty on early withdrawal of savings .....								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough ICON PROJECT ROC, LLC  
PARTNERSHIP

ID 51-

TAXPAYER

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						282,537.	55,219.	-227,318.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....						282,537.	55,219.	-227,318.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough ICON PROJECT ROC, LLC  
PARTNERSHIP

ID 51-

TAXPAYER

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86 .....								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages .....								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Qualified production activities income .....								
Passthrough adjustment to Form 1040 .....								
Penalty on early withdrawal of savings .....								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough 68 COMMERCE, LLC  
PARTNERSHIP

ID 27-2445444

TAXPAYER

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	7,956.							
Rental real estate income (loss) .....	-10,835.							
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	-2,879.					446,186.		-449,065.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	-2,879.					446,186.		-449,065.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....	732,292.							732,292.
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								



## INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN \_\_\_\_\_

Passthrough 68 COMMERCE, LLC  
PARTNERSHIPID 27-

TAXPAYER \_\_\_\_\_

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86 .....								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages .....								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Qualified production activities income .....								
Passthrough adjustment to Form 1040 .....								
Penalty on early withdrawal of savings .....								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough IONIA VENTURES, LLC - IONIA VENTURES

ID

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....	27,478.							
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	27,478.					520,568.		-493,090.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....	27,478.					520,568.		-493,090.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....	-29,327.							-29,327.
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....	1,413,176.							1,413,176.
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough IONIA VENTURES, LLC - IONIA VENTURES  
PARTNERSHIP

ID 36-

TAXPAYER

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....	11.							11.
Interest from U.S. bonds .....								
Ordinary dividends .....	560.							560.
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86 .....								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages .....								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Qualified production activities income .....								
Passthrough adjustment to Form 1040 .....								
Penalty on early withdrawal of savings .....								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough SEVEN IONIA VENTURES, LLC  
PARTNERSHIP

ID

TAXPAYER

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....						163,359.		-163,359.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....						163,359.		-163,359.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN \_\_\_\_\_

Passthrough SEVEN IONIA VENTURES, LLC  
PARTNERSHIP

ID \_\_\_\_\_

TAXPAYER

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86 .....								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages .....								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Qualified production activities income .....								
Passthrough adjustment to Form 1040 .....								
Penalty on early withdrawal of savings .....								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough BARFLY VENTURES LLC - BARFLY VENTURES LLC  
PARTNERSHIP

ID

TAXPAYER

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....	-706,007.							
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....	231,413.							
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	-474,594.							-474,594.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....	-27,012.							-27,012.
Total Schedule E (page 2) .....	-501,606.							-501,606.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....	27,783.							27,783.
Deductions related to portfolio income								
Other .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN

Passthrough BARFLY VENTURES LLC - BARFLY VENTURES LLC  
PARTNERSHIP

ID

TAXPAYER

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86 .....								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages .....	-706,007.							-706,007.
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....	3,661.							3,661.
Dependent care benefits .....								
Retirement plans .....								
Qualified production activities income .....								
Passthrough adjustment to Form 1040 .....								
Penalty on early withdrawal of savings .....								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....	223,323.							223,323.
Casualty and theft loss .....								

## INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2018

**SCHEDULE E**Name **MARK A. SELLERS**

SSN/EIN \_\_\_\_\_

Passthrough OTHER EXPENSES

ID \_\_\_\_\_

TAXPAYER

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....								
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....								
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive)								
Nonpassive other .....								
Total Schedule E (page 2) .....								
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income								
Other .....								



## INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2018

## SCHEDULE E

Name MARK A. SELLERS

SSN/EIN \_\_\_\_\_

Passthrough OTHER EXPENSES

ID \_\_\_\_\_

TAXPAYER \_\_\_\_\_

PARTNERSHIP

NONPASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income .....								
Interest from U.S. bonds .....								
Ordinary dividends .....								
Qualified dividends .....								
Tax-exempt interest income .....								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86 .....								
Adjusted gain or loss .....								
Beneficiary's AMT adjustment .....								
Depletion (other than oil) .....								
Other .....								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages .....								
Gross farming & fishing inc .....								
Royalties .....								
Royalty expenses/depletion .....								
Undistributed capital gains credit .....								
Backup withholding .....								
Credit for estimated tax .....								
Cancellation of debt .....								
Medical insurance - 1040 .....								
Dependent care benefits .....								
Retirement plans .....								
Qualified production activities income .....								
Passthrough adjustment to Form 1040 .....								
Penalty on early withdrawal of savings .....								
NOL .....								
Other taxes/recapture of credits .....								
Credits .....								
Casualty and theft loss .....								

Schedule E														PASSTHROUGH RECAP - BASIC INFORMATION										2018
MARK A. & CARRIE C. SELLERS																								
T Y P E	Schedule K-1 Line Reference: (1065/1120S/1041)			1/1/6	2/2/7	3/3/8	*	*	5/4/1	*	6a/5a/2a	7/6/**	8/7/3	9a/8a/4a	4/**/*									
	Entity No.	Act. No.	Name	Ordinary Income (Loss)	Rental Real Estate Inc. (Loss)	Other Rental Income (Loss)	Passive Activity Loss C/O	AMT Passive Activity Loss C/O	Interest	US Treasury Bond Interest	Dividends	Royalties	Short-Term Capital Gain (Loss)	Net Long-Term Capital Gain (Loss)	Guaranteed Payments to Partner									
T P	8	8	68 COMMERCE, LLC	7,956.	-10,835.		446,186.	446,764.																
T P	14	14	BARFLY VENTURES LLC	-706,007.											231413									
T P	6	6	ICON PROJECT ROC, LLC				282,537.	295,391.																
T P	10	11	IONIA VENTURES		27,478.		520,568.	524,061.	11.		560.													
T P	15	15	OTHER EXPENSES																					
T P	3	3	OYSTER CAPITAL MANAGEMENT, LLC	-106.			1,330.	1,335.																
T P	11	12	SEVEN IONIA VENTURES, LLC				163,359.	164,684.																
Totals				-698,157.	16,643.		1413980.	1432235.	11.		560.				231413									
Component of:				Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Form 8582 Line 3c	Form 8582 AMT, Line 3c	Schedule B, Line 1	Schedule B, Line 1	Schedule B, Line 5	Schedule E, Line 4	Schedule D, Line 5	Schedule D, Line 12	Schedule E, Page 2, Various									

Schedule K-1 Line Reference: (1065/1120S/1041)																	
		10/9/*	*	11/10/*	13/12/*	12/11/*	13/12/*	13/12/*	13/12/*	*/*	20/17/14	13/*/*	*	14/*/*	17/15/12	*/*/12	*/*/12
Entity No.	Act. No.	Section 1231 Gain (Loss)	Ordinary Gain (Loss) Form 4797	Other Income	Charitable Contributions 50%	Section 179 Expense	Deductions Related to Portfolio Income (2%)	Other Deductions	Investment Int. Expense (Schedule A)	Investment Int. Expense (Schedule E)	Investment Income	SE Health Insurance Premium	Wages for More Than 2% Shareholders	Net SE Earnings	AMT Depr Adj on Post '86 Property	Minimum Tax Adjustment	Exclusion Items
8	8	732,292.															
14	14				27,783.			27,012.				3,661.		-706007			
10	11	-29,327.									571.						
Totals		702,965.			27,783.			27,012.			571.	3,661.		-706007			
Component of:		Form 4797, Line 2	Form 4797, Line 10	Schedule E, Page 2, Various	Schedule A, Lines 16 & 17	Form 4562, Line 6	Schedule A, Line 23	Schedule E, Page 2, Various	Schedule A, Line 14	Schedule E, Page 2, Various	Form 4952, Line 4a	Form 1040, Line 29	Form 1040, Line 7	Schedule SE, Line 2	Form 6251, Line 19	Form 6251, Line 16	2018 Form 8801

\* - No specific Schedule K-1 line reference for these amounts.

Schedule E																	2018
PASSTHROUGH RECAP - ADDITIONAL INCOME, DEDUCTIONS, AND PRIOR YEAR CARRYOVERS																	
MARK A. & CARRIE C. SELLERS																	
Schedule K-1 Line Reference: (1065/1120S/1041)																	
		17/15/*	15/13/13	15/13/*	*/*/10	*/*/11	18/16/14	18/16/*	18/16/*	*	*	*	*	*	*	*	*
Entity No.	Act. No.	AMT Adj. Gain or Loss	Low Income Housing Cr Pre '08	Low Income Housing Cr Post '07	Estate Tax Deduction	Excess Deductions on Termination	Tax-exempt Interest Income	Other Tax-exempt Income	Nondeductible Expenses	Section 1231 PAL Carryover	AMT Section 1231 PAL Carryover	ST Capital PAL C/O	AMT ST Capital PAL C/O	LT Capital PAL C/O	AMT LT Capital PAL C/O	Form 4797 Ordinary PAL C/O	AMT 4797 Ordinary PAL C/O
14	14								273,407.								
Totals									273,407.								
Component of:		Form 6251, Line 18	Form 8586 Line 4	Form 8586 Line 11	Schedule A, Line 28	Schedule A, Line 23	Schedule B, Line 1	Schedule B, Line 1	Form 6198, Line 4 Basic Lmt.	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c	Form 8582, Line 3c	Form 8582 AMT, Line 3c

Schedule K-1 Line Reference: (1065/1120S/1041)																	
		*/*	13/12/*	13/12/*	13/12/*	13/*/*	13/*/*	13/*/*	11/10/5	*	9c/8c/4c	20/17/*	*	*/*/9	13/12/*	*	13/12/*
Entity No.	Act. No.	Section 179 Carryover	Charitable Contributions 30% Regular	Charitable Contributions 30% Special	Charitable Contributions 20%	Keogh Payments	SEP Payments	IRA Contributions	Other Portfolio Income (loss)	Other Nonportfolio Nonpassive income	Unrecaptured Section 1250 Gain	Investment Expenses	Investment Interest Expense C/O (Sch. E)	Nonpassive Depreciation and Amortization	Deductions Related to Portfolio Income (not 2%)	Medical Payments for 2% Owner	Section 59(e)(2) Expenditure
8	8										712,938.						
Totals											712,938.						
Component of:		Form 4562, Line 10	Schedule A, Lines 16 & 17	Schedule A, Lines 16 & 17	Schedule A, Lines 16 & 17	Form 1040, Line 28	Form 1040, Line 28	Form 1040, Line 32	Schedule E, Page 2, Various	Schedule E, Page 2, Various	Schedule D, Line 19	Form 4952, Line 5	Form 4952, Line 2	Schedule E, Line 33	Schedule A, Line 28	Schedule A, Line 1	Schedule E, Page 2, Various

[illegible]

[illegible]

[illegible]

## 2018 DEPRECIATION AND AMORTIZATION REPORT

BARFLY REAL ESTATE - 35 OAKES STREET,

SCHEDULE E- 1

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
1	BUILDING AND COSTS	02/26/10	SL	15.00	HY	17	84,302.				84,302.	68,847.		5,620.	74,467.
2	LAND	02/26/10	L				14,877.				14,877.			0.	0.
3	LOAN FEES - 59 COMMERCE	03/15/14	SL	5.00		16	11,711.				11,711.	8,197.		2,342.	10,539.
4	BUILDING AND COSTS - 59 COMMERCE	03/15/14	SL	39.00		16	150,694.				150,694.	14,490.		3,864.	18,354.
5	SURVEY COSTS - 59 COMMERCE	03/15/14	SL	5.00		16	1,295.				1,295.	907.		259.	1,166.
6	LOGO FOR SHRUNKEN HEAD	07/22/14	200DB	7.00	HY	17	1,000.				1,000.	688.		89.	777.
7	DRAIN ON PATIO	06/01/16	SL	15.00		16	7,063.				7,063.	746.		471.	1,217.
8	BUILDING IMPROVEMENTS	02/28/17	150DB	15.00	HY	17	2,558.			1,279.	1,279.	64.		122.	186.
	TOTAL SCH E DEPRECIATION						273,500.			1,279.	272,221.	93,939.		12,767.	106,706.

828111 04-01-18

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Form <b>1116</b> Department of the Treasury Internal Revenue Service (99)	<b>Foreign Tax Credit</b> (Individual, Estate, or Trust) <b>▶ Attach to Form 1040, 1040NR, 1041, or 990-T.</b> <b>▶ Go to <a href="http://www.irs.gov/Form1116">www.irs.gov/Form1116</a> for instructions and the latest information.</b>	OMB No. 1545-0121 <div style="font-size: 2em; font-weight: bold;">2018</div> Attachment Sequence No. <b>19</b>
Name <b>MARK A. &amp; CARRIE C. SELLERS</b>		Identifying number as shown on page 1 of your tax return

**MARK A. & CARRIE C. SELLERS**

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A income    c ☒ Passive category income    e ☐ Section 901(j) income    g ☐ Lump-sum distributions  
 b ☐ Foreign branch income    d ☐ General category income    f ☐ Certain income re-sourced by treaty

h Resident of (name of country) **▶ UNITED STATES**

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession</b> <b>▶ OTHER COUNTRIES</b>				
<b>1a</b> Gross income from sources within country shown above and of the type checked above:				<b>1a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) <b>▶</b> <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction	9,658.			
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b	9,658.			
<b>d</b> Gross foreign source income				
<b>e</b> Gross income from all sources	2,612,289.			
<b>f</b> Divide line 3d by line 3e	.000000000			
<b>g</b> Multiply line 3c by line 3f				
<b>4</b> Pro rata share of interest expense:				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 <b>▶</b>				<b>7</b>

**Part II Foreign Taxes Paid or Accrued**

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
<b>A</b>										
<b>B</b>										
<b>C</b>										

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 **▶**

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2018)



Form 1116 (2018) **MARK A. & CARRIE C. SELLERS**Page **2****Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>		
<b>10</b> Carryback or carryover (attach detailed computation) ..... (If your income was section 951A income (box a above Part I), leave line 10 blank.)	<b>10</b>		
<b>11</b> Add lines 9 and 10 .....	<b>11</b>		
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>		
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>		
<b>18</b> <b>Individuals:</b> Enter the amount from Form 1040, line 10; or Form 1040NR, line 41. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, line 11a, and Schedule 2 (Form 1040), line 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 40, 41, and 43. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 .....	<b>20</b>		
<b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), see instructions.			
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		
<b>22</b> Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV .....	<b>22</b>		

**Part IV Summary of Credits From Separate Parts III**

<b>23</b> Credit for taxes on section 951A income .....	<b>23</b>		
<b>24</b> Credit for taxes on foreign branch income .....	<b>24</b>		
<b>25</b> Credit for taxes on passive category income .....	<b>25</b>		
<b>26</b> Credit for taxes on general category income .....	<b>26</b>		
<b>27</b> Credit for taxes on section 901(j) income .....	<b>27</b>		
<b>28</b> Credit for taxes on certain income re-sourced by treaty .....	<b>28</b>		
<b>29</b> Credit for taxes on lump-sum distributions .....	<b>29</b>		
<b>30</b> Add lines 23 through 29 .....	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 20 or line 30 .....	<b>31</b>		0.
<b>32</b> Reduction of credit for international boycott operations .....	<b>32</b>		
<b>33</b> Subtract line 32 from line 31. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 45a .....	<b>33</b>		0.

Form **1116** (2018)

Form <b>1116</b> Department of the Treasury Internal Revenue Service (99)	<b>Foreign Tax Credit</b> (Individual, Estate, or Trust) Attach to Form 1040, 1040NR, 1041, or 990-T. Go to <a href="http://www.irs.gov/Form1116">www.irs.gov/Form1116</a> for instructions and the latest information.	OMB No. 1545-0121 <b>2018</b> Attachment Sequence No. <b>19</b>
Name <b>MARK A. &amp; CARRIE C. SELLERS</b>		Identifying number as shown on page 1 of your tax return

**MARK A. & CARRIE C. SELLERS**

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A income    c ☐ Passive category income    e ☐ Section 901(j) income    g ☐ Lump-sum distributions  
 b ☐ Foreign branch income    d ☒ General category income    f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ► **UNITED STATES**

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I Taxable Income or Loss From Sources Outside the United States** (for category checked above)

	Foreign Country or U.S. Possession				Total (Add cols. A, B, and C.)
	A	B	C		
<b>i Enter the name of the foreign country or U.S. possession</b> ► <b>OTHER COUNTRIES</b>					
<b>1a</b> Gross income from sources within country shown above and of the type checked above: _____				<b>1a</b>	
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ► <input type="checkbox"/>					
<b>Deductions and losses (Caution: See instructions.):</b>					
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement) _____					
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>					
<b>a</b> Certain itemized deductions or standard deduction _____	9,658.				
<b>b</b> Other deductions (attach statement) _____					
<b>c</b> Add lines 3a and 3b _____	9,658.				
<b>d</b> Gross foreign source income _____					
<b>e</b> Gross income from all sources _____	2,612,289.				
<b>f</b> Divide line 3d by line 3e _____	.000000000				
<b>g</b> Multiply line 3c by line 3f _____					
<b>4</b> Pro rata share of interest expense:					
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions) _____					
<b>b</b> Other interest expense _____					
<b>5</b> Losses from foreign sources _____					
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5 _____				<b>6</b>	
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 _____				<b>7</b>	

**Part II Foreign Taxes Paid or Accrued**

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								(u) Total foreign taxes paid or accrued (add cols. (q) through (t))	
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued		
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties			(s) Interest
<b>A</b>											
<b>B</b>											
<b>C</b>											

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 \_\_\_\_\_

LHA For Paperwork Reduction Act Notice, see instructions.

Form **1116** (2018)

Form 1116 (2018) **MARK A. & CARRIE C. SELLERS**Page **2****Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>		
<b>10</b> Carryback or carryover (attach detailed computation) ..... <b>SEE STATEMENT 12</b> (If your income was section 951A income (box a above Part I), leave line 10 blank.)	<b>10</b>		<b>17.</b>
<b>11</b> Add lines 9 and 10 .....	<b>11</b>		<b>17.</b>
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		<b>17.</b>
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>		
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>		
<b>18</b> <b>Individuals:</b> Enter the amount from Form 1040, line 10; or Form 1040NR, line 41. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, line 11a, and Schedule 2 (Form 1040), line 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 40, 41, and 43. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 .....	<b>20</b>		
<b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), see instructions.			
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		
<b>22</b> Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV .....	<b>22</b>		<b>0.</b>

**Part IV Summary of Credits From Separate Parts III**

<b>23</b> Credit for taxes on section 951A income .....	<b>23</b>		
<b>24</b> Credit for taxes on foreign branch income .....	<b>24</b>		
<b>25</b> Credit for taxes on passive category income .....	<b>25</b>		
<b>26</b> Credit for taxes on general category income .....	<b>26</b>		
<b>27</b> Credit for taxes on section 901(j) income .....	<b>27</b>		
<b>28</b> Credit for taxes on certain income re-sourced by treaty .....	<b>28</b>		
<b>29</b> Credit for taxes on lump-sum distributions .....	<b>29</b>		
<b>30</b> Add lines 23 through 29 .....	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 20 or line 30 .....	<b>31</b>		
<b>32</b> Reduction of credit for international boycott operations .....	<b>32</b>		
<b>33</b> Subtract line 32 from line 31. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 45a .....	<b>33</b>		

Form **1116** (2018)

Form **3800**  
 Department of the Treasury  
 Internal Revenue Service (99)  
 Name(s) shown on return

# General Business Credit

OMB No. 1545-0895

**2018**  
 Attachment  
 Sequence No. **22**

- Go to [www.irs.gov/Form3800](http://www.irs.gov/Form3800) for instructions and the latest information.  
 ► You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Identifying number

**MARK A. & CARRIE C. SELLERS**

**Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)**  
 (See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked .....	1	
2	Passive activity credits from line 2 of all Parts III with box B checked ..... <b>2</b>		
3	Enter the applicable passive activity credits allowed for 2018. See instructions .....	3	
4	Carryforward of general business credit to 2018. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach .....	4	
5	Carryback of general business credit from 2019. Enter the amount from line 2 of Part III with box D checked .....	5	
6	Add lines 1, 3, 4, and 5 .....	6	

**Part II Allowable Credit**

7	Regular tax before credits: • Individuals. Enter the sum of the amounts from Form 1040, line 11a, and Schedule 2 (Form 1040), line 46, or the sum of the amounts from Form 1040NR, lines 42 and 44 • Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return ..... • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b; or the amount from the applicable line of your return .....	7	0.
8	Alternative minimum tax: • Individuals. Enter the amount from Form 6251, line 11 ..... • Corporations. Enter -0- ..... • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 .....	8	
9	Add lines 7 and 8 .....	9	
10a	Foreign tax credit .....	10a	
b	Certain allowable credits (see instructions) .....	10b	
c	Add lines 10a and 10b .....	10c	
11	<b>Net income tax.</b> Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16 .....	11	
12	<b>Net regular tax.</b> Subtract line 10c from line 7. If zero or less, enter -0- .....	12	
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions .....	13	
14	Tentative minimum tax: • Individuals. Enter the amount from Form 6251, line 9 ..... • Corporations. Enter -0- ..... • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 .....	14	
15	Enter the greater of line 13 or line 14 .....	15	
16	Subtract line 15 from line 11. If zero or less, enter -0- .....	16	0.
17	Enter the <b>smaller</b> of line 6 or line 16 ..... <b>C corporations:</b> See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	0.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **3800** (2018)

Form 3800 (2018)

Page 2

**Part II Allowable Credit** (continued)**Note:** If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions .....	18	
19	Enter the greater of line 13 or line 18 .....	19	
20	Subtract line 19 from line 11. If zero or less, enter -0- .....	20	0.
21	Subtract line 17 from line 20. If zero or less, enter -0- .....	21	0.
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked .....	22	35,754.
23	Passive activity credit from line 3 of all Parts III with box B checked ..... <b>23</b>		
24	Enter the applicable passive activity credit allowed for 2018. See instructions .....	24	
25	Add lines 22 and 24 .....	25	35,754.
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25 .....	26	0.
27	Subtract line 13 from line 11. If zero or less, enter -0- .....	27	0.
28	Add lines 17 and 26 .....	28	
29	Subtract line 28 from line 27. If zero or less, enter -0- .....	29	0.
30	Enter the general business credit from line 5 of all Parts III with box A checked .....	30	223,323.
31	Reserved .....	31	
32	Passive activity credits from line 5 of all Parts III with box B checked ..... <b>32</b>		
33	Enter the applicable passive activity credits allowed for 2018. See instructions .....	33	
34	Carryforward of business credit to 2018. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach <b>STMT 13</b> .....	34	1,112,515.
35	Carryback of business credit from 2019. Enter the amount from line 5 of Part III with box D checked. See instructions .....	35	
36	Add lines 30, 33, 34, and 35 .....	36	1,335,838.
37	Enter the <b>smaller</b> of line 29 or line 36 .....	37	
38	<b>Credit allowed for the current year.</b> Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> <li>• Individuals. Schedule 3 (Form 1040), line 54, or Form 1040NR, line 51 .....</li> <li>• Corporations. Form 1120, Schedule J, Part I, line 5c .....</li> <li>• Estates and trusts. Form 1041, Schedule G, line 2b .....</li> </ul>	38	

Form 3800 (2018)

Form 3800 (2018)

Page 3

Name(s) shown on return

Identifying number

**MARK A. & CARRIE C. SELLERS****Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** ☒ General Business Credit From a Non-Passive Activity **E** ☐ Reserved  
**B** ☐ General Business Credit From a Passive Activity **F** ☐ Reserved  
**C** ☐ General Business Credit Carryforwards **G** ☐ Eligible Small Business Credit Carryforwards  
**D** ☐ General Business Credit Carrybacks **H** ☐ Reserved

**I** If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468)	<b>1a</b>	
<b>b</b> Reserved	<b>1b</b>	
<b>c</b> Increasing research activities (Form 6765)	<b>1c</b>	
<b>d</b> Low-income housing (Form 8586, Part I only)	<b>1d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation)	<b>1e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>1f</b>	
<b>g</b> Indian employment (Form 8845)	<b>1g</b>	
<b>h</b> Orphan drug (Form 8820)	<b>1h</b>	
<b>i</b> New markets (Form 8874)	<b>1i</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation)	<b>1j</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation)	<b>1k</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864)	<b>1l</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896)	<b>1m</b>	
<b>n</b> Distilled spirits (Form 8906)	<b>1n</b>	
<b>o</b> Nonconventional source fuel (carryforward only)	<b>1o</b>	
<b>p</b> Energy efficient home (Form 8908)	<b>1p</b>	
<b>q</b> Energy efficient appliance (carryforward only)	<b>1q</b>	
<b>r</b> Alternative motor vehicle (Form 8910)	<b>1r</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911)	<b>1s</b>	
<b>t</b> Enhanced oil recovery credit (Form 8830)	<b>1t</b>	
<b>u</b> Mine rescue team training (Form 8923)	<b>1u</b>	
<b>v</b> Agricultural chemicals security (carryforward only)	<b>1v</b>	
<b>w</b> Employer differential wage payments (Form 8932)	<b>1w</b>	
<b>x</b> Carbon oxide sequestration (Form 8933)	<b>1x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936)	<b>1y</b>	
<b>z</b> Qualified plug-in electric vehicle (carryforward only)	<b>1z</b>	
<b>aa</b> Employee retention (Form 5884-A)	<b>1aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	<b>1bb</b>	
<b>zz</b> Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	<b>1zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I	<b>2</b>	0.
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II	<b>3</b>	
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468)	<b>4a</b>	
<b>b</b> Work opportunity (Form 5884)	<b>4b</b> 27-	15,753.
<b>c</b> Biofuel producer (Form 6478)	<b>4c</b>	
<b>d</b> Low-income housing (Form 8586, Part II)	<b>4d</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835)	<b>4e</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	<b>4f</b> 27-	207,570.
<b>g</b> Qualified railroad track maintenance (Form 8900)	<b>4g</b>	
<b>h</b> Small employer health insurance premiums (Form 8941)	<b>4h</b>	
<b>i</b> Increasing research activities (Form 6765)	<b>4i</b>	
<b>j</b> Employer credit for paid family and medical leave (Form 8994)	<b>4j</b>	
<b>z</b> Other	<b>4z</b>	
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II	<b>5</b>	223,323.
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	<b>6</b>	223,323.

Form 3800 (2018)

Page 3

Name(s) shown on return

Identifying number

**MARK A. & CARRIE C. SELLERS****Part III General Business Credits or Eligible Small Business Credits** (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A** ☐ General Business Credit From a Non-Passive Activity      **E** ☐ Reserved  
**B** ☐ General Business Credit From a Passive Activity      **F** ☐ Reserved  
**C** ☒ General Business Credit Carryforwards      **G** ☐ Eligible Small Business Credit Carryforwards  
**D** ☐ General Business Credit Carrybacks      **H** ☐ Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III ☐

(a) Description of credit	(b) If claiming the credit from a pass-through entity, enter the EIN	(c) Enter the appropriate amount
<b>Note:</b> On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
<b>1a</b> Investment (Form 3468, Part II only) (attach Form 3468) .....	<b>1a</b>	
<b>b</b> Reserved .....	<b>1b</b>	
<b>c</b> Increasing research activities (Form 6765) .....	<b>1c</b>	
<b>d</b> Low-income housing (Form 8586, Part I only) .....	<b>1d</b>	
<b>e</b> Disabled access (Form 8826) (see instructions for limitation) .....	<b>1e</b>	
<b>f</b> Renewable electricity, refined coal, and Indian coal production (Form 8835) .....	<b>1f</b>	
<b>g</b> Indian employment (Form 8845) .....	<b>1g</b>	
<b>h</b> Orphan drug (Form 8820) .....	<b>1h</b>	
<b>i</b> New markets (Form 8874) .....	<b>1i</b>	
<b>j</b> Small employer pension plan startup costs (Form 8881) (see instructions for limitation) .....	<b>1j</b>	
<b>k</b> Employer-provided child care facilities and services (Form 8882) (see instructions for limitation) .....	<b>1k</b>	
<b>l</b> Biodiesel and renewable diesel fuels (attach Form 8864) .....	<b>1l</b>	
<b>m</b> Low sulfur diesel fuel production (Form 8896) .....	<b>1m</b>	
<b>n</b> Distilled spirits (Form 8906) .....	<b>1n</b>	
<b>o</b> Nonconventional source fuel (carryforward only) .....	<b>1o</b>	
<b>p</b> Energy efficient home (Form 8908) .....	<b>1p</b>	
<b>q</b> Energy efficient appliance (carryforward only) .....	<b>1q</b>	
<b>r</b> Alternative motor vehicle (Form 8910) .....	<b>1r</b>	
<b>s</b> Alternative fuel vehicle refueling property (Form 8911) .....	<b>1s</b>	
<b>t</b> Enhanced oil recovery credit (Form 8830) .....	<b>1t</b>	
<b>u</b> Mine rescue team training (Form 8923) .....	<b>1u</b>	
<b>v</b> Agricultural chemicals security (carryforward only) .....	<b>1v</b>	
<b>w</b> Employer differential wage payments (Form 8932) .....	<b>1w</b>	
<b>x</b> Carbon oxide sequestration (Form 8933) .....	<b>1x</b>	
<b>y</b> Qualified plug-in electric drive motor vehicle (Form 8936) .....	<b>1y</b>	
<b>z</b> Qualified plug-in electric vehicle (carryforward only) .....	<b>1z</b>	
<b>aa</b> Employee retention (Form 5884-A) .....	<b>1aa</b>	
<b>bb</b> General credits from an electing large partnership (Schedule K-1 (Form 1065-B)) .....	<b>1bb</b>	
<b>zz</b> Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions) .....	<b>1zz</b>	
<b>2</b> Add lines 1a through 1zz and enter here and on the applicable line of Part I .....	<b>2</b>	
<b>3</b> Enter the amount from Form 8844 here and on the applicable line of Part II .....	<b>3</b>	35,754.
<b>4a</b> Investment (Form 3468, Part III) (attach Form 3468) .....	<b>4a</b>	
<b>b</b> Work opportunity (Form 5884) .....	<b>4b</b>	62,669.
<b>c</b> Biofuel producer (Form 6478) .....	<b>4c</b>	
<b>d</b> Low-income housing (Form 8586, Part II) .....	<b>4d</b>	
<b>e</b> Renewable electricity, refined coal, and Indian coal production (Form 8835) .....	<b>4e</b>	
<b>f</b> Employer social security and Medicare taxes paid on certain employee tips (Form 8846) .....	<b>4f</b>	1,049,846.
<b>g</b> Qualified railroad track maintenance (Form 8900) .....	<b>4g</b>	
<b>h</b> Small employer health insurance premiums (Form 8941) .....	<b>4h</b>	
<b>i</b> Increasing research activities (Form 6765) .....	<b>4i</b>	
<b>j</b> Employer credit for paid family and medical leave (Form 8994) .....	<b>4j</b>	
<b>z</b> Other .....	<b>4z</b>	
<b>5</b> Add lines 4a through 4z and enter here and on the applicable line of Part II .....	<b>5</b>	1,112,515.
<b>6</b> Add lines 2, 3, and 5 and enter here and on the applicable line of Part II .....	<b>6</b>	1,148,269.



Form **4797**  
 Department of the Treasury  
 Internal Revenue Service  
 Name(s) shown on return

**Sales of Business Property**  
 (Also Involuntary Conversions and Recapture Amounts  
 Under Sections 179 and 280F(b)(2))  
 Attach to your tax return.

Go to [www.irs.gov/Form4797](http://www.irs.gov/Form4797) for instructions and the latest information.

OMB No. 1545-0184

**2018**Attachment  
Sequence No. **27**

Identifying number

**MARK A. & CARRIE C. SELLERS**

1 Enter the gross proceeds from sales or exchanges reported to you for 2018 on Form(s) 1099-B or 1099-S  
 (or substitute statement) that you are including on line 2, 10, or 20

**1**

**Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From  
 Other Than Casualty or Theft—Most Property Held More Than 1 Year** (see instructions)

2	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
*68	COMMERCE, LLC						732,292.
	IONIA VENTURES						-29,327.
3	Gain, if any, from Form 4684, line 39						3
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37						4
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824						5
6	Gain, if any, from line 32, from other than casualty or theft						6 331,812.
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows						7 1,034,777.
<b>Partnerships and S corporations.</b> Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 10, or Form 1120S, Schedule K, line 9. Skip lines 8, 9, 11, and 12 below.  <b>Individuals, partners, S corporation shareholders, and all others.</b> If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you didn't have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on the Schedule D filed with your return and skip lines 8, 9, 11, and 12 below.							
8	Nonrecaptured net section 1231 losses from prior years. See instructions <b>STATEMENT 14</b>						8 66,069.
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on the Schedule D filed with your return. See instructions						9 968,708.

**Part II Ordinary Gains and Losses** (see instructions)

10 Ordinary gains and losses not included on lines 11 through 16 (include property held 1 year or less):

11	Loss, if any, from line 7	11 ( )
12	Gain, if any, from line 7 or amount from line 8, if applicable	12 66,069.
13	Gain, if any, from line 31	13
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16
17	Combine lines 10 through 16	17 66,069.
18	For all except individual returns, enter the amount from line 17 on the appropriate line of your return and skip lines a and b below. For individual returns, complete lines a and b below.	
a	If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the loss from income-producing property on Schedule A (Form 1040), line 16. (Do not include any loss on property used as an employee.) Identify as from "Form 4797, line 18a." See instructions	
b	Redetermine the gain or (loss) on line 17 excluding the loss, if any, on line 18a. Enter here and on Schedule 1 (Form 1040), line 14	
18a		18a
18b		18b 66,069.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 4797 (2018)

\* ENTIRE DISPOSITION OF ACTIVITY



**Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255** (see instructions)

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:		(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
<b>A</b>	<b>53 COMMERCE, LLC</b>	<b>01/01/13</b>	<b>06/29/18</b>
<b>B</b>			
<b>C</b>			
<b>D</b>			
<b>These columns relate to the properties on lines 19A through 19D.</b>		<b>Property A</b>	<b>Property B</b>
<b>20</b>	Gross sales price ( <b>Note:</b> See line 1 before completing.)	<b>1,246,429.</b>	
<b>21</b>	Cost or other basis plus expense of sale	<b>1,546,241.</b>	
<b>22</b>	Depreciation (or depletion) allowed or allowable	<b>631,624.</b>	
<b>23</b>	Adjusted basis. Subtract line 22 from line 21	<b>914,617.</b>	
<b>24</b>	Total gain. Subtract line 23 from line 20	<b>331,812.</b>	
<b>25</b>	<b>If section 1245 property:</b>		
<b>a</b>	Depreciation allowed or allowable from line 22	<b>25a</b>	
<b>b</b>	Enter the <b>smaller</b> of line 24 or 25a	<b>25b</b>	
<b>26</b>	<b>If section 1250 property:</b> If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.		
<b>a</b>	Additional depreciation after 1975. See instructions	<b>26a</b>	
<b>b</b>	Applicable percentage multiplied by the <b>smaller</b> of line 24 or line 26a. See instructions	<b>26b</b>	
<b>c</b>	Subtract line 26a from line 24. If residential rental property or line 24 isn't more than line 26a, skip lines 26d and 26e	<b>26c</b>	
<b>d</b>	Additional depreciation after 1969 and before 1976	<b>26d</b>	
<b>e</b>	Enter the <b>smaller</b> of line 26c or 26d	<b>26e</b>	
<b>f</b>	Section 291 amount (corporations only)	<b>26f</b>	
<b>g</b>	Add lines 26b, 26e, and 26f	<b>26g</b>	
<b>27</b>	<b>If section 1252 property:</b> Skip this section if you didn't dispose of farmland or if this form is being completed for a partnership.		
<b>a</b>	Soil, water, and land clearing expenses	<b>27a</b>	
<b>b</b>	Line 27a multiplied by applicable percentage	<b>27b</b>	
<b>c</b>	Enter the <b>smaller</b> of line 24 or 27b	<b>27c</b>	
<b>28</b>	<b>If section 1254 property:</b>		
<b>a</b>	Intangible drilling and development costs, expenditures for development of mines and other natural deposits, mining exploration costs, and depletion. See instructions	<b>28a</b>	
<b>b</b>	Enter the <b>smaller</b> of line 24 or 28a	<b>28b</b>	
<b>29</b>	<b>If section 1255 property:</b>		
<b>a</b>	Applicable percentage of payments excluded from income under section 126. See instructions	<b>29a</b>	
<b>b</b>	Enter the <b>smaller</b> of line 24 or 29a. See instructions	<b>29b</b>	

**Summary of Part III Gains.** Complete property columns A through D through line 29b before going to line 30.

<b>30</b>	Total gains for all properties. Add property columns A through D, line 24	<b>30</b>	<b>331,812.</b>
<b>31</b>	Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	<b>31</b>	
<b>32</b>	Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	<b>32</b>	<b>331,812.</b>

**Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less** (see instructions)

	(a) Section 179	(b) Section 280F(b)(2)
<b>33</b> Section 179 expense deduction or depreciation allowable in prior years	<b>33</b>	
<b>34</b> Recomputed depreciation. See instructions	<b>34</b>	
<b>35</b> Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	<b>35</b>	

Form **6251**Department of the Treasury  
Internal Revenue Service (99)**Alternative Minimum Tax - Individuals**▶ Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2018**  
Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

**MARK A. & CARRIE C. SELLERS****Part I Alternative Minimum Taxable Income**

<b>1</b>	Enter the amount from Form 1040, line 10, if more than zero. If Form 1040, line 10, is zero, subtract lines 8 and 9 of Form 1040 from line 7 of Form 1040 and enter the result here. (If less than zero, enter as a negative amount.)	<b>1</b>	-5,513,886.
<b>2a</b>	If filing Schedule A (Form 1040), enter the taxes from Schedule A, line 7; otherwise, enter the amount from Form 1040, line 8	<b>2a</b>	5,997.
<b>b</b>	Tax refund from Schedule 1 (Form 1040), line 10 or line 21	<b>2b</b>	
<b>c</b>	Investment interest expense (difference between regular tax and AMT)	<b>2c</b>	
<b>d</b>	Depletion (difference between regular tax and AMT)	<b>2d</b>	
<b>e</b>	Net operating loss deduction from Schedule 1 (Form 1040), line 21. Enter as a positive amount	<b>2e</b>	4,989,972.
<b>f</b>	Alternative tax net operating loss deduction <b>SEE STATEMENT 16</b>	<b>2f</b>	0.
<b>g</b>	Interest from specified private activity bonds exempt from the regular tax	<b>2g</b>	
<b>h</b>	Qualified small business stock, see instructions	<b>2h</b>	
<b>i</b>	Exercise of incentive stock options (excess of AMT income over regular tax income)	<b>2i</b>	
<b>j</b>	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	<b>2j</b>	
<b>k</b>	Disposition of property (difference between AMT and regular tax gain or loss)	<b>2k</b>	
<b>l</b>	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	<b>2l</b>	
<b>m</b>	Passive activities (difference between AMT and regular tax income or loss) <b>SEE STATEMENT 15</b>	<b>2m</b>	-4,818.
<b>n</b>	Loss limitations (difference between AMT and regular tax income or loss)	<b>2n</b>	
<b>o</b>	Circulation costs (difference between regular tax and AMT)	<b>2o</b>	
<b>p</b>	Long-term contracts (difference between AMT and regular tax income)	<b>2p</b>	
<b>q</b>	Mining costs (difference between regular tax and AMT)	<b>2q</b>	
<b>r</b>	Research and experimental costs (difference between regular tax and AMT)	<b>2r</b>	
<b>s</b>	Income from certain installment sales before January 1, 1987	<b>2s</b>	
<b>t</b>	Intangible drilling costs preference	<b>2t</b>	
<b>3</b>	Other adjustments, including income-based related adjustments	<b>3</b>	
<b>4</b>	<b>Alternative minimum taxable income.</b> Combine lines 1 through 3. (If married filing separately and line 4 is more than \$718,800, see instructions.)	<b>4</b>	-522,735.

**Part II Alternative Minimum Tax (AMT)**

<b>5</b>	Exemption. (If you were under age 24 at the end of 2018, see instructions.)		
	<b>IF your filing status is ...</b> Single or head of household ..... \$500,000 ..... \$70,300 Married filing jointly or qualifying widow(er) ... 1,000,000 ..... 109,400 Married filing separately ..... 500,000 ..... 54,700 If line 4 is <b>over</b> the amount shown above for your filing status, see instructions.	<b>5</b>	109,400.
<b>6</b>	Subtract line 5 from line 4. If more than zero, go to line 7. If zero or less, enter -0- here and on lines 7, 9, and 11, and go to line 10	<b>6</b>	0.
<b>7</b>	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Schedule 1 (Form 1040), line 13; you reported qualified dividends on Form 1040, line 3a; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 40 here. • <b>All others:</b> If line 6 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 6 by 26% (0.26). Otherwise, multiply line 6 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result.	<b>7</b>	0.
<b>8</b>	Alternative minimum tax foreign tax credit (see instructions)	<b>8</b>	
<b>9</b>	Tentative minimum tax. Subtract line 8 from line 7	<b>9</b>	0.
<b>10</b>	Add Form 1040, line 11a (minus any tax from Form 4972), and Schedule 2 (Form 1040), line 46. Subtract from the result any foreign tax credit from Schedule 3 (Form 1040), line 48. If you used Schedule J to figure your tax on Form 1040, line 11a, refigure that tax without using Schedule J before completing this line (see instructions)	<b>10</b>	
<b>11</b>	<b>AMT.</b> Subtract line 10 from line 9. If zero or less, enter -0-. Enter here and on Schedule 2 (Form 1040), line 45	<b>11</b>	0.

LHA **For Paperwork Reduction Act Notice, see your tax return instructions.**Form **6251** (2018)

Form 6251 (2018)

MARK A. &amp; CARRIE C. SELLERS

Page 2

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 7 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>12</b> Enter the amount from Form 6251, line 6. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 7 .....	<b>12</b>	
<b>13</b> Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>13</b>	
<b>14</b> Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>14</b>	
<b>15</b> If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 13. Otherwise, add lines 13 and 14, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>15</b>	
<b>16</b> Enter the <b>smaller</b> of line 12 or line 15 .....	<b>16</b>	
<b>17</b> Subtract line 16 from line 12 .....	<b>17</b>	
<b>18</b> If line 17 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 17 by 26% (0.26). Otherwise, multiply line 17 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result .....	<b>18</b>	
<b>19</b> Enter: <ul style="list-style-type: none"> <li>• \$77,200 if married filing jointly or qualifying widow(er),</li> <li>• \$38,600 if single or married filing separately, or</li> <li>• \$51,700 if head of household.</li> </ul>	<b>19</b>	
<b>20</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter .....	<b>20</b>	
<b>21</b> Subtract line 20 from line 19. If zero or less, enter -0- .....	<b>21</b>	
<b>22</b> Enter the <b>smaller</b> of line 12 or line 13 .....	<b>22</b>	
<b>23</b> Enter the <b>smaller</b> of line 21 or line 22. This amount is taxed at 0% .....	<b>23</b>	
<b>24</b> Subtract line 23 from line 22 .....	<b>24</b>	
<b>25</b> Enter: <ul style="list-style-type: none"> <li>• \$425,800 if single</li> <li>• \$239,500 if married filing separately</li> <li>• \$479,000 if married filing jointly or qualifying widow(er)</li> <li>• \$452,400 if head of household</li> </ul>	<b>25</b>	
<b>26</b> Enter the amount from line 21 .....	<b>26</b>	
<b>27</b> Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 11a, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 10; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter .....	<b>27</b>	
<b>28</b> Add line 26 and line 27 .....	<b>28</b>	
<b>29</b> Subtract line 28 from line 25. If zero or less, enter -0- .....	<b>29</b>	
<b>30</b> Enter the smaller of line 24 or line 29 .....	<b>30</b>	
<b>31</b> Multiply line 30 by 15% (0.15) .....	<b>31</b>	
<b>32</b> Add lines 23 and 30 .....	<b>32</b>	
<b>If lines 32 and 12 are the same, skip lines 33 through 37 and go to line 38. Otherwise, go to line 33.</b>		
<b>33</b> Subtract line 32 from line 22 .....	<b>33</b>	
<b>34</b> Multiply line 33 by 20% (0.20) .....	<b>34</b>	
<b>If line 14 is zero or blank, skip lines 35 through 37 and go to line 38. Otherwise, go to line 35.</b>		
<b>35</b> Add lines 17, 32, and 33 .....	<b>35</b>	
<b>36</b> Subtract line 35 from line 12 .....	<b>36</b>	
<b>37</b> Multiply line 36 by 25% (0.25) .....	<b>37</b>	
<b>38</b> Add lines 18, 31, 34, and 37 .....	<b>38</b>	
<b>39</b> If line 12 is \$191,100 or less (\$95,550 or less if married filing separately), multiply line 12 by 26% (0.26). Otherwise, multiply line 12 by 28% (0.28) and subtract \$3,822 (\$1,911 if married filing separately) from the result .....	<b>39</b>	
<b>40</b> Enter the <b>smaller</b> of line 38 or line 39 here and on line 7. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 7. Instead, enter it on line 4 of the worksheet in the instructions for line 7 .....	<b>40</b>	

**Form 6251 - AMT Charitable Contributions Worksheet Page 1**

NAME

**MARK A. & CARRIE C. SELLERS****3**50% of AGI **-2,745,072.**

AGI

**-5,490,143.**

Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover
<b>2006</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2007</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2008</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2009</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2010</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2011</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								
<b>2012</b>	Contributions								
	Less: Allowed ...								
	Less: NOL Abs. CRP								
	CRP C/O ...								

## Form 6251 - AMT Charitable Contributions Worksheet Page 2

NAME

MARK A. &amp; CARRIE C. SELLERS

		50% of AGI					AGI		
		- 2,745,072.						- 5,490,143.	
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover
2013	Contributions								
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...								
2014	Contributions			32,030.					32,030.
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...			32,030.					
2015	Contributions			17,503.					17,503.
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP and MWD								
	Carryover ...			17,503.					
2016	Contributions			7,897,667.					7,897,667.
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...			7,897,667.					
2017	Contributions			1,157.					1,157.
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...			1,157.					

**Form 6251 - AMT Charitable Contributions Worksheet Page 3**

NAME

**MARK A. & CARRIE C. SELLERS**

		50% of AGI				AGI			
		- 2,745,072.				- 5,490,143.			
Year		100% Limit	60% Limit	50% Limit	30% Limit	Appreciated Property 30% Limit	Appreciated Property 20% Limit	Total Contributions Allowed	Total Contributions Carryover
<b>2018</b>	Contributions		30,147.						
	Less: Allowed ...								
	Less: NOL Absorb.								
	Less: NOL Abs. CRP								
	Carryover ...		30,147.						30,147.
	CRP C/O ...								
	Disaster C/O								
AMT charitable contributions .....									7,978,504.
Less: Charitable contributions allowed under regular tax calculation .....									
Charitable contributions adjustment to Form 6251, line 3 .....									

## ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)	Social Security Number
MARK A. & CARRIE C. SELLERS	

Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
4797	53 COMMERCE, LLC						
	* REGULAR INCOME	331,812.					
	* AMT NET INCOME	331,812.					
E-	BARFLY REAL ESTATE - 3						
	5 OAKES STREET, SUITE						
	* REGULAR INCOME	-411,566.					
	AMT DEPR ADJ	-28.			-28.		
	PAL CARRYOVER	121,426.			121,426.		
	AMT PAL CARRYOVER	-121,327.			-121,327.		
	PAL DISALLOWED	-13,301.			-13,301.		
	AMT PAL DISALLOWED	15,312.			15,312.		
	* AMT NET INCOME	-409,484.			2,082.		
K1-	68 COMMERCE, LLC 100% DISPOSITION						
	* REGULAR INCOME	-449,065.					
	PAL CARRYOVER	446,186.			446,186.		
	AMT PAL CARRYOVER	-446,764.			-446,764.		
	* AMT NET INCOME	-449,643.			-578.		
K1-	SEVEN IONIA VENTURES, LLC 100% DISPOSITION						
	* REGULAR INCOME	-163,359.					
	PAL CARRYOVER	163,359.			163,359.		
	AMT PAL CARRYOVER	-164,684.			-164,684.		
	* AMT NET INCOME	-164,684.			-1,325.		

## ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)							Social Security Number
MARK A. & CARRIE C. SELLERS							
Form Name	Description	Income	Adjustment				
			Form 6251, Line 2k	Form 6251, Line 2l	Form 6251, Line 2m	Form 6251, Line 2n	Form 6251 Other Adjustment
4797	68 COMMERCE, LLC						
	* REGULAR INCOME	732,292.					
	* AMT NET INCOME	732,292.					
K1-	OYSTER CAPITAL MANAGEM ENT, LLC						
	* REGULAR INCOME	-1,155.					
	PAL CARRYOVER	1,330.			1,330.		
	AMT PAL CARRYOVER	-1,335.			-1,335.		
	PAL DISALLOWED	-281.			-281.		
	AMT PAL DISALLOWED	325.			325.		
	* AMT NET INCOME	-1,116.			39.		
K1-	ICON PROJECT ROC, LLC						
	* REGULAR INCOME	-227,318.					
	PAL CARRYOVER	282,537.			282,537.		
	AMT PAL CARRYOVER	-295,391.			-295,391.		
	PAL DISALLOWED	-55,219.			-55,219.		
	AMT PAL DISALLOWED	66,530.			66,530.		
	* AMT NET INCOME	-228,861.			-1,543.		
	** TOTAL ADJ & PREF **				-1,325.		



828 104  
04-01-18

## ALTERNATIVE MINIMUM TAX

## Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

Form

1116

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

2018

Attachment  
Sequence No. 19

Name

Identifying number as shown on page 1 of your tax return

MARK A. &amp; CARRIE C. SELLERS

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A income    c ☒ Passive category income    e ☐ Section 901(j) income    g ☐ Lump-sum distributions  
b ☐ Foreign branch income    d ☐ General category income    f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ▶ UNITED STATES

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.**Part I** Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession</b> ▶ OTHER COUNTRIES				
<b>1a</b> Gross income from sources within country shown above and of the type checked above:				<b>1a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction	3,661.			
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b	3,661.			
<b>d</b> Gross foreign source income				
<b>e</b> Gross income from all sources	2,612,289.			
<b>f</b> Divide line 3d by line 3e	.000000000			
<b>g</b> Multiply line 3c by line 3f				
<b>4</b> Pro rata share of interest expense:				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				<b>7</b>

**Part II** Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A										
B										
C										

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶

8

LHA For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2018)

## ALTERNATIVE MINIMUM TAX

Form 1116 (2018) **MARK A. & CARRIE C. SELLERS**Page **2****Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>		
<b>10</b> Carryback or carryover (attach detailed computation) ..... (If your income was section 951A income (box a above Part I), leave line 10 blank.)	<b>10</b>		
<b>11</b> Add lines 9 and 10 .....	<b>11</b>		
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>		
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>		
<b>18</b> <b>Individuals:</b> Enter the amount from Form 1040, line 10; or Form 1040NR, line 41. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, line 11a, and Schedule 2 (Form 1040), line 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 40, 41, and 43. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 .....	<b>20</b>		
<b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), see instructions.			
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		
<b>22</b> Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV .....	<b>22</b>		

**Part IV Summary of Credits From Separate Parts III**

<b>23</b> Credit for taxes on section 951A income .....	<b>23</b>		
<b>24</b> Credit for taxes on foreign branch income .....	<b>24</b>		
<b>25</b> Credit for taxes on passive category income .....	<b>25</b>		
<b>26</b> Credit for taxes on general category income .....	<b>26</b>		
<b>27</b> Credit for taxes on section 901(j) income .....	<b>27</b>		
<b>28</b> Credit for taxes on certain income re-sourced by treaty .....	<b>28</b>		
<b>29</b> Credit for taxes on lump-sum distributions .....	<b>29</b>		
<b>30</b> Add lines 23 through 29 .....	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 20 or line 30 .....	<b>31</b>		0.
<b>32</b> Reduction of credit for international boycott operations .....	<b>32</b>		
<b>33</b> Subtract line 32 from line 31. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 45a .....	<b>33</b>		0.

Form **1116** (2018)

## ALTERNATIVE MINIMUM TAX

## Foreign Tax Credit

(Individual, Estate, or Trust)

OMB No. 1545-0121

Form

1116

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, 1041, or 990-T.

▶ Go to www.irs.gov/Form1116 for instructions and the latest information.

2018  
Attachment  
Sequence No. 19

Name Identifying number as shown on page 1 of your tax return

MARK A. &amp; CARRIE C. SELLERS

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Section 951A income c ☐ Passive category income e ☐ Section 901(j) income g ☐ Lump-sum distributions  
 b ☐ Foreign branch income d ☒ General category income f ☐ Certain income re-sourced by treaty

h Resident of (name of country) ▶ UNITED STATES

**Note:** If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

**Part I** Taxable Income or Loss From Sources Outside the United States (for category checked above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
<b>i Enter the name of the foreign country or U.S. possession</b> ▶ OTHER COUNTRIES				
<b>1a</b> Gross income from sources within country shown above and of the type checked above:				<b>1a</b>
<b>b</b> Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) ▶ <input type="checkbox"/>				
<b>Deductions and losses (Caution: See instructions.):</b>				
<b>2</b> Expenses <b>definitely related</b> to the income on line 1a (attach statement)				
<b>3</b> Pro rata share of other deductions <b>not definitely related:</b>				
<b>a</b> Certain itemized deductions or standard deduction	3,661.			
<b>b</b> Other deductions (attach statement)				
<b>c</b> Add lines 3a and 3b	3,661.			
<b>d</b> Gross foreign source income				
<b>e</b> Gross income from all sources	2,612,289.			
<b>f</b> Divide line 3d by line 3e	.000000000			
<b>g</b> Multiply line 3c by line 3f				
<b>4</b> Pro rata share of interest expense:				
<b>a</b> Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
<b>b</b> Other interest expense				
<b>5</b> Losses from foreign sources				
<b>6</b> Add lines 2, 3g, 4a, 4b, and 5				<b>6</b>
<b>7</b> Subtract line 6 from line 1a. Enter the result here and on line 15, page 2 ▶				<b>7</b>

**Part II** Foreign Taxes Paid or Accrued

Country	Credit is claimed for taxes (you must check one) (j) <input checked="" type="checkbox"/> Paid (k) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued								
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:			(p) Other foreign taxes paid or accrued	Taxes withheld at source on:			(t) Other foreign taxes paid or accrued	(u) Total foreign taxes paid or accrued (add cols. (q) through (t))
		(l) Date paid or accrued	(m) Dividends	(n) Rents and royalties		(o) Interest	(q) Dividends	(r) Rents and royalties		
A										
B										
C										

**8** Add lines A through C, column (u). Enter the total here and on line 9, page 2 ▶ **8**

LHA For Paperwork Reduction Act Notice, see instructions.

Form 1116 (2018)

## ALTERNATIVE MINIMUM TAX

Form 1116 (2018) **MARK A. & CARRIE C. SELLERS**Page **2****Part III Figuring the Credit**

<b>9</b> Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I .....	<b>9</b>		
<b>10</b> Carryback or carryover (attach detailed computation) ..... <b>SEE STATEMENT 18</b> (If your income was section 951A income (box a above Part I), leave line 10 blank.)	<b>10</b>		<b>17.</b>
<b>11</b> Add lines 9 and 10 .....	<b>11</b>		<b>17.</b>
<b>12</b> Reduction in foreign taxes .....	<b>12</b>		
<b>13</b> Taxes reclassified under high tax kickout .....	<b>13</b>		
<b>14</b> Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit .....	<b>14</b>		<b>17.</b>
<b>15</b> Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I .....	<b>15</b>		
<b>16</b> Adjustments to line 15 .....	<b>16</b>		
<b>17</b> Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.) .....	<b>17</b>		
<b>18</b> <b>Individuals:</b> Enter the amount from Form 1040, line 10; or Form 1040NR, line 41. <b>Estates and trusts:</b> Enter your taxable income without the deduction for your exemption .....	<b>18</b>		
<b>Caution:</b> If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.			
<b>19</b> Divide line 17 by line 18. If line 17 is more than line 18, enter "1" .....	<b>19</b>		
<b>20</b> <b>Individuals:</b> Enter the total of Form 1040, line 11a, and Schedule 2 (Form 1040), line 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. <b>Estates and trusts:</b> Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 40, 41, and 43. Foreign estates and trusts should enter the amount from Form 1040NR, line 42 .....	<b>20</b>		
<b>Caution:</b> If you are completing line 20 for separate category <b>g</b> (lump-sum distributions), see instructions.			
<b>21</b> Multiply line 20 by line 19 (maximum amount of credit) .....	<b>21</b>		
<b>22</b> Enter the <b>smaller</b> of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV .....	<b>22</b>		<b>0.</b>

**Part IV Summary of Credits From Separate Parts III**

<b>23</b> Credit for taxes on section 951A income .....	<b>23</b>		
<b>24</b> Credit for taxes on foreign branch income .....	<b>24</b>		
<b>25</b> Credit for taxes on passive category income .....	<b>25</b>		
<b>26</b> Credit for taxes on general category income .....	<b>26</b>		
<b>27</b> Credit for taxes on section 901(j) income .....	<b>27</b>		
<b>28</b> Credit for taxes on certain income re-sourced by treaty .....	<b>28</b>		
<b>29</b> Credit for taxes on lump-sum distributions .....	<b>29</b>		
<b>30</b> Add lines 23 through 29 .....	<b>30</b>		
<b>31</b> Enter the <b>smaller</b> of line 20 or line 30 .....	<b>31</b>		
<b>32</b> Reduction of credit for international boycott operations .....	<b>32</b>		
<b>33</b> Subtract line 32 from line 31. This is your <b>foreign tax credit</b> . Enter here and on Schedule 3 (Form 1040), line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 45a .....	<b>33</b>		

Form **1116** (2018)

**SCHEDULE 8812**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service (99)**Additional Child Tax Credit**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/Schedule8812](http://www.irs.gov/Schedule8812) for instructions and the latest information.

OMB No. 1545-0074

**2018**Attachment  
Sequence No. **47**

Name(s) shown on return

**MARK A. & CARRIE C. SELLERS**

Your social security number

**Part I All Filers****Caution:** If you file Form 2555 or 2555-EZ, **stop here;** you cannot claim the additional child tax credit.

<b>1</b>	If you are required to use the worksheet in Pub. 972, enter the amount from line 10 of the Child Tax Credit and Credit for Other Dependents Worksheet in the publication. Otherwise: <b>1040 filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040, line 12a). <b>1040NR filers:</b> Enter the amount from line 8 of your Child Tax Credit and Credit for Other Dependents Worksheet (see the instructions for Form 1040NR, line 49).	<b>1</b>	<b>2,000.</b>
<b>2</b>	Enter the amount from Form 1040, line 12a, or Form 1040NR, line 49	<b>2</b>	
<b>3</b>	Subtract line 2 from line 1. If zero, <b>stop here;</b> you cannot claim this credit	<b>3</b>	<b>2,000.</b>
<b>4</b>	Number of qualifying children under 17 with the required social security number: <u>1</u> X \$1,400. Enter the result. If zero, <b>stop here;</b> you cannot claim this credit <b>TIP:</b> The number of children you use for this line is the same as the number of children you used for line 1 of the Child Tax Credit and Credit for Other Dependents Worksheet.	<b>4</b>	<b>1,400.</b>
<b>5</b>	Enter the <b>smaller</b> of line 3 or line 4	<b>5</b>	<b>1,400.</b>
<b>6a</b>	Earned income (see separate instructions)	<b>6a</b>	
<b>b</b>	Nontaxable combat pay (see separate instructions)	<b>6b</b>	
<b>7</b>	Is the amount on line 6a more than \$2,500? <input checked="" type="checkbox"/> <b>No.</b> Leave line 7 blank and enter -0- on line 8. <input type="checkbox"/> <b>Yes.</b> Subtract \$2,500 from the amount on line 6a. Enter the result	<b>7</b>	
<b>8</b>	Multiply the amount on line 7 by 15% (0.15) and enter the result <b>Next.</b> On line 4, is the amount \$4,200 or more? <input checked="" type="checkbox"/> <b>No.</b> If line 8 is zero, <b>stop here;</b> you cannot claim this credit. Otherwise, skip Part II and enter the <b>smaller</b> of line 5 or line 8 on line 15. <input type="checkbox"/> <b>Yes.</b> If line 8 is equal to or more than line 5, skip Part II and enter the amount from line 5 on line 15. Otherwise, go to line 9.	<b>8</b>	<b>0.</b>

**Part II Certain Filers Who Have Three or More Qualifying Children**

<b>9</b>	Withheld social security, Medicare, and Additional Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, see separate instructions	<b>9</b>	
<b>10</b>	<b>1040 filers:</b> Enter the total of the amounts from Schedule 1 (Form 1040), line 27, and Schedule 4 (Form 1040), line 58, plus any taxes that you identified using code "UT" and entered on Schedule 4 (Form 1040), line 62. <b>1040NR filers:</b> Enter the total of the amounts from Form 1040NR, lines 27 and 56, plus any taxes that you identified using code "UT" and entered on line 60.	<b>10</b>	
<b>11</b>	Add lines 9 and 10	<b>11</b>	
<b>12</b>	<b>1040 filers:</b> Enter the total of the amounts from Form 1040, line 17a, and Schedule 5 (Form 1040), line 72. <b>1040NR filers:</b> Enter the amount from Form 1040NR, line 67.	<b>12</b>	
<b>13</b>	Subtract line 12 from line 11. If zero or less, enter -0-	<b>13</b>	
<b>14</b>	Enter the <b>larger</b> of line 8 or line 13 <b>Next,</b> enter the <b>smaller</b> of line 5 or line 14 on line 15.	<b>14</b>	

**Part III Additional Child Tax Credit**

<b>15</b>	This is your additional child tax credit	<b>15</b>	
-----------	--	-----------	--

Enter this amount on  
Form 1040, line 17b, or  
Form 1040NR, line 64.

Form **8082**

(Rev. December 2018)

Department of the Treasury  
Internal Revenue Service**Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR)**

(For use by partners, S corporation shareholders, estate and domestic trust beneficiaries, foreign trust owners and beneficiaries, REMIC residual interest holders, TMPs, and PRs.)

▶ Go to [www.irs.gov/Form8082](http://www.irs.gov/Form8082) for instructions and the latest information.

OMB No. 1545-0074

Attachment  
Sequence No. **84**

Name(s) shown on return

Identifying number

**MARK A. & CARRIE C. SELLERS****Part I General Information****1** Check boxes that apply.(a) ☒ Notice of inconsistent treatment (go to line 2)(b) ☐ AAR (choose one below - see instructions)For partnership tax years beginning **before** January 1, 2018 (unless electing into BBA)☐ TEFRA AAR☐ ELPs/REMICsFor partnership tax years beginning **after** December 31, 2017 (or that elected into BBA for tax years beginning after November 2, 2015, and before January 1, 2018)☐ BBA AAR - go to Question A below

- A** Is the partnership revoking the immediately preceding partnership representative (and/or designated individual, if applicable) and appointing a successor (including the designated individual, if applicable) at the same time that the AAR is being filed? If "Yes," attach Form 8979 .....
- B** Do the adjustments on the AAR result in an imputed underpayment for the reviewed year? If "Yes," go to Question C. If "No," go to Question D .....
- C** Is the partnership making an election under section 6227(b)(2) to have the adjustments taken into account by the reviewed year partners? If "Yes," go to Question D. If "No," go to Question E .....
- D** The partnership is required to provide statements to the reviewed year partners containing their share of the adjustments. By signing below, the partnership representative declares, under penalties of perjury, that all statements have been provided to the reviewed year partners as required by the instructions.



Partnership Representative Name (or designated individual, if appropriate)



Date

**E** Is the partnership applying modifications to the imputed underpayment? If "Yes," attach Form 8980 .....**2** Identify type of pass-through entity in which you are a partner, shareholder, or member.(a) ☐ TEFRA Partnership (b) ☐ S Corporation (c) ☐ Estate (d) ☐ Trust (e) ☐ REMIC (f) ☒ BBA Partnership**3** Employer identification number of pass-through entity

51-0604808

**5** Internal Revenue Service Center where pass-through entity filed its return

E-FILED

**4** Name, address, and ZIP code of pass-through entityICON PROJECT ROC, LLC  
455 W. NORTH AVENUE  
CHICAGO, IL 60610**6** Tax year of pass-through entity 01/01/18 to 12/31/18**7** Your tax year 01/01/18 to 12/31/18**Part II Inconsistent or Administrative Adjustment Request (AAR) Items**

(a) Description of inconsistent or administrative adjustment request (AAR) items (see instructions)	(b) Inconsistency is in, or AAR is to correct (check boxes that apply)		(c) Amount as shown on Schedule K-1, Schedule Q, or similar statement, a foreign trust statement, or your return, whichever applies (see instructions)	(d) Amount you are reporting	(e) Difference between (c) and (d)
	Amount of item	Treatment of item			
<b>8</b> SCHEDULE K-1 NOT RECEIVED	<b>X</b>				
<b>9</b>					
<b>10</b>					
<b>11</b>					

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **8082** (Rev. 12-2018)

Form **8582**Department of the Treasury  
Internal Revenue Service (99)**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2018**  
Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**MARK A. & CARRIE C. SELLERS****Part I 2018 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	331,812.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	( 303,441.)	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	( 121,426.)	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>		-93,055.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a)	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b	<b>2c</b>	( )	

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a))	<b>3a</b>	732,292.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b))	<b>3b</b>	( 2,985.)	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b>	( 730,053.)	
<b>d</b> Combine lines 3a, 3b, and 3c	<b>3d</b>		-746.

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	<b>4</b>		-93,801.
--	----------	--	----------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>	93,055.	
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	150,000.	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>	0.	
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.			<b>STATEMENT 26</b>
<b>8</b> Subtract line 7 from line 6	<b>8</b>	150,000.	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	25,000.	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>	25,000.	
If line 2c is a loss, go to Part III. Otherwise, go to line 15.			

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>		
<b>12</b> Enter the loss from line 4	<b>12</b>		
<b>13</b> Reduce line 12 by the amount on line 10	<b>13</b>		
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13	<b>14</b>		

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>	1,064,104.	
<b>16</b> <b>Total losses allowed from all passive activities for 2018.</b> Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	1,089,104.	<b>SEE STATEMENT 25</b>




**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR WORKSHEET 1				
<b>Total. Enter on Form 8582, lines 1a, 1b, and 1c</b>	331,812.	-303,441.	-121,426.		

**Worksheet 2 - For Form 8582, Lines 2a and 2b** (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
<b>Total. Enter on Form 8582, lines 2a and 2b</b> 			

**Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)**

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
	SEE ATTACHED STATEMENT FOR WORKSHEET 3				
<b>Total. Enter on Form 8582, lines 3a, 3b, and 3c</b> ▶	732,292.	-2,985.	-730,053.		

**Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
	SEE ATTACHED STATEMENT FOR WORKSHEET 4				
<b>Total</b> .....	▶	93,055.	1.0000000	25,000.	68,055.

**Worksheet 5 - Allocation of Unallowed Losses** (See instructions.)

(SEE INSTRUCTIONS)				
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
	SEE ATTACHED	STATEMENT FOR WORKSHEET	5	
<b>Total</b>		352,028.	1.0000000000	68,801.

### Worksheet 6 - Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
	SEE ATTACHED	STATEMENT FOR WORKSHEET	6	
<b>Total</b>		733,038.	55,500.	677,538.

**Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules** (See instructions.)

Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>Form or schedule and line number to be reported on (see instructions):</b> .....					
<b>1a</b> Net loss plus prior year unallowed loss from form or schedule .....					
<b>b</b> Net income from form or schedule .....					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>SEE ATTACHED STATEMENT FOR WORKSHEET 7</b>					
<b>c</b> Subtract line 1b from line 1a. If zero or less, enter -0- .....					
<b>OVERALL</b>					
<b>Total</b> .....		424,867.	1.0000000	13,301.	411,566.

Form **8582** (2018)

Form **8582-CR**(Rev. January 2012)  
Department of the Treasury  
Internal Revenue Service  
Name(s) shown on return**Passive Activity Credit Limitations**

- See separate instructions.  
► Attach to Form 1040 or 1041.

OMB No. 1545-1034

Attachment  
Sequence No. **89**

Identifying number

**MARK A. & CARRIE C. SELLERS****Part I Passive Activity Credits****Caution:** If you have credits from a publicly traded partnership, see *Publicly Traded Partnerships (PTPs)* in the instructions.**Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits)** (See Lines 1a through 1c in the instructions.)**1a** Credits from Worksheet 1, column (a) .....**1a****b** Prior year unallowed credits from Worksheet 1, column (b) .....**1b****c** Add lines 1a and 1b .....**1c****Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)** (See Lines 2a through 2c in the instructions.)**2a** Credits from Worksheet 2, column (a) .....**2a****b** Prior year unallowed credits from Worksheet 2, column (b) .....**2b****c** Add lines 2a and 2b .....**2c****Low-Income Housing Credits for Property Placed in Service After 1989** (See Lines 3a through 3c in the instructions.)**3a** Credits from Worksheet 3, column (a) .....**3a****b** Prior year unallowed credits from Worksheet 3, column (b) .....**3b****c** Add lines 3a and 3b .....**3c****All Other Passive Activity Credits** (See Lines 4a through 4c in the instructions.)**4a** Credits from Worksheet 4, column (a) .....**4a****b** Prior year unallowed credits from Worksheet 4, column (b) .....**4b**

50,690.

**c** Add lines 4a and 4b .....**4c**

50,690.

**5** Add lines 1c, 2c, 3c, and 4c .....**5**

50,690.

**6** Enter the tax attributable to net passive income (see instructions) .....**6**

0.

**7** Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions .....**7**

50,690.

**Note:** If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II, III, or IV. Instead, go to line 37.**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.**8** Enter the smaller of line 1c or line 7 .....**8****9** Enter \$150,000. If married filing separately, see instructions .....**9****10** Enter modified adjusted gross income, but not less than zero (see instructions).

If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16 .....

**10****11** Subtract line 10 from line 9 .....**11****12** Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions .....**12****13a** Enter the amount, if any, from line 10 of

Form 8582 .....

**13a****b** Enter the amount, if any, from line 14 of

Form 8582 .....

**13b****c** Add lines 13a and 13b .....**13c****14** Subtract line 13c from line 12 .....**14****15** Enter the tax attributable to the amount on line 14 (see instructions) .....**15****16** Enter the **smaller** of line 8 or line 15 .....**16****LHA For Paperwork Reduction Act Notice, see instructions.**Form **8582-CR** (Rev. 01-2012)

Form 8582-CR (Rev. 01-2012) **MARK A. & CARRIE C. SELLERS**Page **2****Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)***Note: Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.*

17	Enter the amount from line 7 .....	17	
18	Enter the amount from line 16 .....	18	
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V .....	19	
20	Enter the <b>smaller</b> of line 2c or line 19 .....	20	
21	Enter \$250,000. If married filing separately, see instructions to find out if you can skip lines 21 through 26 .....	21	
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30 .....	22	
23	Subtract line 22 from line 21 .....	23	
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions .....	24	
25a	Enter the amount, if any, from line 10 of Form 8582 .....	25a	
b	Enter the amount, if any, from line 14 of Form 8582 .....	25b	
c	Add lines 25a and 25b .....	25c	
26	Subtract line 25c from line 24 .....	26	
27	Enter the tax attributable to the amount on line 26 (see instructions) .....	27	
28	Enter the amount, if any, from line 18 .....	28	
29	Subtract line 28 from line 27 .....	29	
30	Enter the <b>smaller</b> of line 20 or line 29 .....	30	

**Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989***Note: Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.*

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7 .....	31	
32	Enter the amount from line 30 .....	32	
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36 .....	33	
34	Enter the <b>smaller</b> of line 3c or line 33 .....	34	
35	Tax attributable to the remaining special allowance (see instructions) .....	35	
36	Enter the <b>smaller</b> of line 34 or line 35 .....	36	

**Part V Passive Activity Credit Allowed**

37	<b>Passive Activity Credit Allowed.</b> Add lines 6, 16, 30, and 36. See instructions to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see <b>Publicly Traded Partnerships (PTPs)</b> in the instructions.	37	0.
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**Part VI Election To Increase Basis of Credit Property**

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See instructions .....	<input type="checkbox"/>
39	Name of passive activity disposed of ▶ .....	
40	Description of the credit property for which the election is being made ▶ .....	
41	Amount of unallowed credit that reduced your basis in the property .....	▶ \$

Form **8582-CR** (Rev. 01-2012)

## ALTERNATIVE MINIMUM TAX

Form **8582**Department of the Treasury  
Internal Revenue Service (99)**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

OMB No. 1545-1008

**2018**  
Attachment  
Sequence No. **88**

Name(s) shown on return

Identifying number

**MARK A. & CARRIE C. SELLERS****Part I 2018 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	331,812.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	( 303,469.)	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	( 121,327.)	
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>		-92,984.

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a)	<b>2a</b>	( )	
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	<b>2b</b>	( )	
<b>c</b> Add lines 2a and 2b	<b>2c</b>	( )	

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a))	<b>3a</b>	732,292.	
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b))	<b>3b</b>	( 2,985.)	
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b>	( 743,490.)	
<b>d</b> Combine lines 3a, 3b, and 3c	<b>3d</b>		-14,183.

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	<b>4</b>		-107,167.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>	92,984.
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	150,000.
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>	0.
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6	<b>8</b>	150,000.
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	25,000.
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>	25,000.
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>	
<b>12</b> Enter the loss from line 4	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10	<b>13</b>	
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13	<b>14</b>	

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>	1,064,104.
<b>16</b> Total losses allowed from all passive activities for 2018. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	1,089,104.





Form **4562**Department of the Treasury  
Internal Revenue Service (99)

Name(s) shown on return

**Depreciation and Amortization**  
(Including Information on Listed Property)▶ Attach to your tax return. **SCHEDULE E- 1**▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2018**Attachment  
Sequence No. **179**

Business or activity to which this form relates

Identifying number

**BARFLY REAL ESTATE - 35  
OAKES STREET, SUITE 400,****MARK A. & CARRIE C. SELLERS****Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

<b>1</b> Maximum amount (see instructions)	<b>1</b>
<b>2</b> Total cost of section 179 property placed in service (see instructions)	<b>2</b>
<b>3</b> Threshold cost of section 179 property before reduction in limitation	<b>3</b>
<b>4</b> Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	<b>4</b>
<b>5</b> Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	<b>5</b>
<b>6</b> (a) Description of property	(b) Cost (business use only)
	(c) Elected cost
<b>7</b> Listed property. Enter the amount from line 29	<b>7</b>
<b>8</b> Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	<b>8</b>
<b>9</b> Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	<b>9</b>
<b>10</b> Carryover of disallowed deduction from line 13 of your 2017 Form 4562	<b>10</b>
<b>11</b> Business income limitation. Enter the smaller of business income (not less than zero) or line 5	<b>11</b>
<b>12</b> Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	<b>12</b>
<b>13</b> Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	<b>13</b>

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

<b>14</b> Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	<b>14</b>
<b>15</b> Property subject to section 168(f)(1) election	<b>15</b>
<b>16</b> Other depreciation (including ACRS)	<b>16</b> 6,936.

**Part III MACRS Depreciation (Don't include listed property. See instructions.)****Section A**

<b>17</b> MACRS deductions for assets placed in service in tax years beginning before 2018	<b>17</b> 5,831.
<b>18</b> If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input type="checkbox"/>

**Section B - Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L	
<b>b</b> 12-year			12 yrs.		S/L	
<b>c</b> 30-year	/		30 yrs.	MM	S/L	
<b>d</b> 40-year	/		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

<b>21</b> Listed property. Enter amount from line 28	<b>21</b>
<b>22</b> Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	<b>22</b> 12,767.
<b>23</b> For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	<b>23</b>



Form 4562 (2018)

MARK A. &amp; CARRIE C. SELLERS

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Page 2

**Part V****Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)****24a** Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use**25****26** Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

**27** Property used 50% or less in a qualified business use:

	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1**28****29** Add amounts in column (i), line 26. Enter here and on line 7, page 1**29****Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year ( <b>don't</b> include commuting miles)						
<b>31</b> Total commuting miles driven during the year						
<b>32</b> Total other personal (noncommuting) miles driven						
<b>33</b> Total miles driven during the year. Add lines 30 through 32						
<b>34</b> Was the vehicle available for personal use during off-duty hours?	<b>Yes</b> No	<b>Yes</b> No	<b>Yes</b> No	<b>Yes</b> No	<b>Yes</b> No	<b>Yes</b> No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?						
<b>36</b> Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

**42** Amortization of costs that begins during your 2018 tax year:

	:	:			
	:	:			

**43** Amortization of costs that began before your 2018 tax year**43****44** **Total.** Add amounts in column (f). See the instructions for where to report**44**

Form **8990**  
(December 2018)Department of the Treasury  
Internal Revenue Service**Limitation on Business Interest Expense  
Under Section 163(j)**

▶ Attach to your tax return.

OMB No. 1545-0123

▶ Go to [www.irs.gov/Form8990](http://www.irs.gov/Form8990) for instructions and the latest information.

Taxpayer name(s) shown on tax return

**MARK A. & CARRIE C. SELLERS**

Identification number

**Part I Computation of Allowable Business Interest Expense***Part I is completed by all taxpayers subject to section 163(j). Schedule A and Schedule B need to be completed before Part I when the taxpayer is a partner or shareholder of a pass-through entity subject to 163(j).***Section I - Business Interest Expense**

<b>1</b>	Current year business interest expense (not including floor plan financing interest expense), before the section 163(j) limitation .....	<b>1</b>		
<b>2</b>	Disallowed business interest expense carryforwards from prior years. (Does not apply to a partnership) .....	<b>2</b>		
<b>3</b>	Partner's excess business interest expense treated as paid or accrued in current year (Schedule A, line 44, column (h)) .....	<b>3</b>		
<b>4</b>	Floor plan financing interest expense. See instructions .....	<b>4</b>		
<b>5</b>	<b>Total business interest expense.</b> Add lines 1 through 4 .....			<b>5</b>

**Section II - Adjusted Taxable Income****Taxable Income**

<b>6</b>	Taxable income. See instructions .....	<b>6</b>	
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**Additions** (adjustments to be made if amounts are taken into account on line 6)

<b>7</b>	Any item of loss or deduction which is not properly allocable to a trade or business of the taxpayer. See instructions .....	<b>7</b>		
<b>8</b>	Any business interest expense not from a pass-through entity. See instructions .....	<b>8</b>		
<b>9</b>	Amount of any net operating loss deduction under section 172 .....	<b>9</b>		
<b>10</b>	Amount of any qualified business income deduction allowed under section 199A .....	<b>10</b>		
<b>11</b>	Deduction allowable for depreciation, amortization, or depletion attributable to a trade or business .....	<b>11</b>		
<b>12</b>	Amount of any loss or deduction items from a pass-through entity. See instructions .....	<b>12</b>		
<b>13</b>	Other additions. See instructions .....	<b>13</b>		
<b>14</b>	Total current year partner's excess taxable income (Schedule A, line 44, column (f)) .....	<b>14</b>		
<b>15</b>	Total current year S corporation shareholder's excess taxable income (Schedule B, line 46, column (c)) .....	<b>15</b>		
<b>16</b>	<b>Total.</b> Add lines 7 through 15 .....			<b>16</b>

**Reductions** (adjustments to be made if amounts are taken into account on line 6)

<b>17</b>	Any item of income or gain which is not properly allocable to a trade or business of the taxpayer. See instructions .....	<b>17</b>		
<b>18</b>	Any business interest income not from a pass-through entity. See instructions .....	<b>18</b>		
<b>19</b>	Amount of any income or gain items from a pass-through entity. See instructions .....	<b>19</b>		
<b>20</b>	Other reductions. See instructions .....	<b>20</b>		
<b>21</b>	<b>Total.</b> Combine lines 17 through 20 .....			<b>21</b>
<b>22</b>	<b>Adjusted taxable income.</b> Combine lines 6, 16, and 21. (If zero or less, enter -0-.) .....			<b>22</b>

**Section III - Business Interest Income**

<b>23</b>	Current year business interest income. See instructions .....	<b>23</b>		
<b>24</b>	Excess business interest income from pass-through entities (total of Schedule A, line 44, column (g), and Schedule B, line 46, column (d)) .....	<b>24</b>		
<b>25</b>	<b>Total.</b> Add lines 23 and 24 .....			<b>25</b>

**Section IV - 163(j) Limitation Calculations****Limitation on Business Interest Expense**

<b>26</b>	Multiply adjusted taxable income (line 22) by 30% (0.30). See instructions .....	<b>26</b>		
<b>27</b>	Business interest income (line 25) .....	<b>27</b>		
<b>28</b>	Floor plan financing interest expense (line 4) .....	<b>28</b>		
<b>29</b>	<b>Total.</b> Add lines 26, 27, and 28 .....		<b>29</b>	

**Allowable Business Interest Expense**

<b>30</b>	<b>Total current year business interest expense deduction.</b> See instructions .....	<b>30</b>	
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**Carryforward**

<b>31</b>	<b>Disallowed business interest expense.</b> Subtract line 29 from line 5. (If zero or less, enter -0-.) .....	<b>31</b>	
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**Part II Partnership Pass-Through Items**

Part II is only completed by a partnership that is subject to section 163(j). The partnership items below are allocated to the partners and are not carried forward by the partnership. See the instructions for more information.

**Excess Business Interest Expense**

<b>32</b>	<b>Excess business interest expense.</b> Enter amount from line 31 .....	<b>32</b>	
-----------	--	-----------	--

**Excess Taxable Income** (If you entered an amount on line 32, skip lines 33 through 37.)

<b>33</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) .....	<b>33</b>	
<b>34</b>	Subtract line 33 from line 26. (If zero or less, enter -0-.) .....	<b>34</b>	
<b>35</b>	Divide line 34 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) .....	<b>35</b>	
<b>36</b>	<b>Excess Taxable Income.</b> Multiply line 35 by line 22 .....	<b>36</b>	

**Excess Business Interest Income**

<b>37</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) .....	<b>37</b>	
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**Part III S Corporation Pass-Through Items**

Part III is only completed by S corporations that are subject to section 163(j). The S corporation items below are allocated to the shareholders. See the instructions for more information.

**Excess Taxable Income**

<b>38</b>	Subtract the sum of lines 4 and 25 from line 5. (If zero or less, enter -0-.) .....	<b>38</b>	
<b>39</b>	Subtract line 38 from line 26. (If zero or less, enter -0-.) .....	<b>39</b>	
<b>40</b>	Divide line 39 by line 26. Enter the result as a decimal. (If line 26 is zero, enter -0-.) .....	<b>40</b>	
<b>41</b>	<b>Excess Taxable Income.</b> Multiply line 40 by line 22 .....	<b>41</b>	

**Excess Business Interest Income**

<b>42</b>	<b>Excess business interest income.</b> Subtract the sum of lines 1, 2, and 3 from line 25. (If zero or less, enter -0-.) .....	<b>42</b>	
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**SCHEDULE A Summary of Partner's Section 163(j) Excess Items**

Any taxpayer that owns an interest in a partnership subject to section 163(j) should complete Schedule A before completing Part I.

(a) Name of partnership	(b) EIN	Excess Business Interest Expense			(f) Current year excess taxable income	(g) Current year excess business interest income	(h) Excess business interest expense treated as paid or accrued (lesser of (e) or (f))	(i) Current year excess business interest expense carryforward ((e) minus (h))
		(c) Current year	(d) Prior year carryforward	(e) Total ((c) plus (d))				
43 IONIA VENTURES, LLC	36-4367954	31,078.	0.	31,078.	0.	0.	0.	31,078.
BARFLY VENTURES LLC	27-1798379	497,468.	0.	497,468.	0.	0.	0.	497,468.
<b>44 Total</b>					0.	0.	0.	

**SCHEDULE B Summary of S Corporation Shareholder's Excess Taxable Income and Excess Business Interest Income**

Any taxpayer that is required to complete Part I and is a shareholder in an S corporation that has excess taxable income or excess business interest income should complete Schedule B before completing Part I.

(a) Name of S corporation	(b) EIN	(c) Current year excess taxable income	(d) Current year excess business interest income
45			
<b>46 Total</b>		0.	0.

MARK A. &amp; CARRIE C. SELLERS

**Business Interest Expense**

Description	Business Interest Expense	Business Interest Expense Ratio	Limited Business Interest Expense	Disallowed Business Interest Expense
BARFLY REAL ESTATE	0.			
Total .....	0.	.0000	0.	0.

## Form 1116

## U.S. and Foreign Source Income Summary

NAME

MARK A. &amp; CARRIE C. SELLERS

INCOME TYPE	TOTAL	U.S.	FOREIGN	
			GENERAL	PASSIVE
Compensation				
Dividends/Distributions	560.	560.		
Interest	90.	90.		
Capital Gains	2,411,211.	2,411,211.		
Business/Profession				
Rent/Royalty	134,317.	134,317.		
State/Local Refunds				
Partnership/S Corporation				
Trust/Estate				
Other Income	66,111.	66,111.		
Gross Income	2,612,289.	2,612,289.		
Less:				
Section 911 Exclusion				
Capital Losses	730,984.	730,984.		
Capital Gains Tax Adjustment				
Total Income - Form 1116	1,881,305.	1,881,305.		
Deductions:				
Business/Profession Expenses				
Rent/Royalty Expenses	545,883.	545,883.		
Partnership/S Corporation Losses	1,835,593.	1,835,593.		
Trust/Estate Losses				
Capital Losses				
Non-capital Losses				
Individual Retirement Account				
Moving Expenses				
Self-employment Tax Deduction				
Self-employment Health Insurance				
Keogh Contributions				
Alimony				
Forfeited Interest				
Foreign Housing Deduction				
Other Adjustments	4,989,972.	4,989,972.		
Capital Gains Tax Adjustment				
Total Deductions	7,371,448.	7,371,448.		
Adjusted Gross Income	-5,490,143.	-5,490,143.		
Less Itemized Deductions:				
Specifically Allocated				
Home Mortgage Interest	14,085.	14,085.		
Other Interest				
Ratably Allocated	9,658.	9,658.		
Total Adjustments to Adjusted Gross Income	23,743.	23,743.		
Taxable Income	-5,513,886.	-5,513,886.		

**Form 1116****Allocation of Itemized Deductions**

NAME

**MARK A. & CARRIE C. SELLERS**

	Total Itemized Deductions	Form 1116		
		Specifically U.S.	Specifically Foreign	Ratable
Medical/Dental .....	3,661.			3,661.
Taxes .....	5,997.			5,997.
Interest - Not Including Investment Interest .....	14,085.	14,085.		
Investment Interest .....				
Contributions .....				
Casualty Losses .....				
Other Miscellaneous Deductions - Not Including Gambling Losses .....				
Gambling Losses .....				
Foreign Adjustment .....				
Total Itemized Deductions .....	23,743.	14,085.		9,658.

**Form 1116****Foreign Tax Credit Carryover Statement (Page 1 of 2)**

NAME

**MARK A. & CARRIE C. SELLERS****Foreign Income Category****GENERAL LIMITATION INCOME****Regular**

	2013	2014	2015	2016	2017	2018
1. Foreign tax paid/accrued						
2. FTC carryback to 2018 for amended returns						
3. Reduction in foreign taxes						
4. Foreign tax available						
5. Maximum credit allowable						
6. Unused foreign tax ( + ) or excess of limit ( - )		13.	4.			
7. Foreign tax carryback						
8. Foreign tax carryforward						
9. Foreign tax or excess limit remaining		13.	4.			
Total foreign taxes from all available years to be carried to next year						17.

	2008	2009	2010	2011	2012
1. Foreign tax paid/accrued					
2. FTC carryback to 2018 for amended returns					
3. Reduction in foreign taxes					
4. Foreign tax available					
5. Maximum credit allowable					
6. Unused foreign tax ( + ) or excess of limit ( - )					
7. Foreign tax carryback					
8. Foreign tax carryforward					
9. Foreign tax or excess limit remaining					



**Form 1116****Foreign Tax Credit Carryover Statement (Page 2 of 2)**

NAME

**MARK A. & CARRIE C. SELLERS****Foreign Income Category****GENERAL LIMITATION INCOME**

<b>AMT</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
1. Foreign tax paid/accrued						
2. FTC carryback to 2018 for amended returns						
3. Reduction in foreign taxes						
4. Foreign tax available						
5. Maximum credit allowable						
6. Unused foreign tax ( + ) or excess of limit ( - )		13.	4.			
7. Foreign tax carryback						
8. Foreign tax carryforward						
9. Foreign tax or excess limit remaining		13.	4.			
Total foreign taxes from all available years to be carried to next year						17.

	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>
1. Foreign tax paid/accrued					
2. FTC carryback to 2018 for amended returns					
3. Reduction in foreign taxes					
4. Foreign tax available					
5. Maximum credit allowable					
6. Unused foreign tax ( + ) or excess of limit ( - )					
7. Foreign tax carryback					
8. Foreign tax carryforward					
9. Foreign tax or excess limit remaining					

If taxable income before this deduction is over \$207,500 (\$415,000 if MFJ), do not include losses from Specified Service Trade or Businesses.

If taxable income before this deduction is over \$207,500 (\$415,000 if MFJ), do not include income from Specified Service Trade or Businesses

Otherwise, carry allocated QBI to the Qualified Business Income Deduction Worksheet.

[illegible]

**Schedule A - Net Operating Loss (NOL)****2018**

Name		Social Security Number
<b>MARK A. &amp; CARRIE C. SELLERS</b>		
<b>1</b>	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions) .....	<b>1</b> -5,513,886.
<b>2</b>	Nonbusiness capital losses before limitation. Enter as a positive number .....	<b>2</b>
<b>3</b>	Nonbusiness capital gains (without regard to any section 1202 exclusion) .....	<b>3</b> 711,519.
<b>4</b>	If line 2 is more than line 3, enter the difference; otherwise, enter -0- .....	<b>4</b> 0.
<b>5</b>	If line 3 is more than line 2, enter the difference; otherwise, enter -0- .....	<b>5</b> 711,519.
<b>6</b>	Nonbusiness deductions (see instructions) .....	<b>6</b> 23,743.
<b>7</b>	Nonbusiness income other than capital gains (see instructions) <b>STATEMENT 38</b> .....	<b>7</b> 692.
<b>8</b>	Add lines 5 and 7 .....	<b>8</b> 712,211.
<b>9</b>	If line 6 is more than line 8, enter the difference; otherwise, enter -0- .....	<b>9</b> 0.
<b>10</b>	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. <b>But do not enter more than line 5</b> .....	<b>10</b> 688,468.
<b>11</b>	Business capital losses before limitation. Enter as a positive number .....	<b>11</b>
<b>12</b>	Business capital gains (without regard to any section 1202 exclusion) .....	<b>12</b> 968,708.
<b>13</b>	Add lines 10 and 12 .....	<b>13</b> 1,657,176.
<b>14</b>	Subtract line 13 from line 11. If zero or less, enter -0- .....	<b>14</b> 0.
<b>15</b>	Add lines 4 and 14 .....	<b>15</b>
<b>16</b>	Enter the loss, if any, from line 16 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 .....	<b>16</b>
<b>17</b>	Section 1202 exclusion. Enter as a positive number .....	<b>17</b>
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter -0- .....	<b>18</b>
<b>19</b>	Enter the loss, if any, from line 21 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number .....	<b>19</b>
<b>20</b>	If line 18 is more than line 19, enter the difference; otherwise, enter -0- .....	<b>20</b>
<b>21</b>	If line 19 is more than line 18, enter the difference; otherwise, enter -0- .....	<b>21</b>
<b>22</b>	Subtract line 20 from line 15. If zero or less, enter -0- .....	<b>22</b>
<b>23</b>	Domestic production activities and qualified business income deduction .....	<b>23</b>
<b>24</b>	NOL deduction for losses from other years. Enter as a positive number .....	<b>24</b> 4,989,972.
<b>25</b>	<b>NOL.</b> Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, this is your current year NOL. If the result is zero or more, you <b>do not</b> have an NOL .....	<b>25</b> -523,914.

**Alternative Tax Net Operating Loss Worksheet****2018**

Name(s) as shown on return

Social Security Number

**MARK A. & CARRIE C. SELLERS**

1. Loss for the current year .....		5,513,886.
2. Net operating loss deduction .....	4,989,972.	
3. Excess of nonbusiness deductions over nonbusiness income:		
(A) AMT nonbusiness itemized deductions and adjustments .....	17,746.	
(B) AMT nonbusiness income .....	692.	
(C) Net nonbusiness capital gains (without regard to any section 1202 exclusion) .....	711,519.	
(D) Total nonbusiness income .....	712,211.	
(E) Difference (line 3(A) less 3(D)) not less than zero .....	0.	
4. Excess of nonbusiness capital loss over nonbusiness capital gain .....		
5. Adjusted deduction for business capital loss		
(A) Business capital loss .....		
(B) Line 3(D) minus 3(A), not less than zero. Do not enter more than line 3(C) .....	694,465.	
(C) Business capital gains (without regard to any section 1202 exclusion) .....	968,708.	
(D) Total (line 5(B) plus 5(C)) .....	1,663,173.	
(E) Difference (line 5(A) less 5(D)) not less than zero .....	0.	
6. Add lines 4 and 5E .....		
7. Enter the loss, if any, from AMT Schedule D, Line 16 .....		
8. Adjusted section 1202 exclusion .....		
9. Line 7 minus line 8 .....		
10. Enter the loss, if any, from AMT Schedule D, line 21 .....		
11. Line 9 minus line 10, not less than zero .....		
12. Line 10 minus line 11, not less than zero .....		
13. Line 6 minus line 11, not less than zero .....		
14. Total adjustment and preference items (Form 6251) .....	1,179.	
15. Domestic production activities and qualified business income deduction .....		
16. Total (line 2 + 3(E) + 8 + 12 + 13 + 14 + 15) .....		4,991,151.
17. Current year alternative tax net operating loss - (line 1 less line 16) .....		522,735.

NOL		Detail NOL Carryover/Carryback Worksheet										2018	
Name(s)											Social Security Number		
MARK A. & CARRIE C. SELLERS													
Year Carried From	Amount Available for Carryover/Carryback	Amount Used in 2013	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in
2018	523,914.												
2015	1,710,876.	654,026.											
2016	3,584,219.	0.											
2017	348,903.	0.											
<b>Totals</b>	<b>6,167,912.</b>	<b>654,026.</b>											
Total amount available for carryover		6,167,912.											
Less total amounts used		654,026.											
Less total amounts expired		0.											
Remaining carryover		<u>5,513,886.</u>											

AMT NOL		Detail AMT NOL Carryover Worksheet										2018	
Name(s)											Social Security Number		
MARK A. & CARRIE C. SELLERS													
Year Carried From	Amount Available for Carryover	Amount Used in 2013	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	
2018	522,735.												
2015	1,666,791.	638,443.											
2016	3,584,338.	0.											
2017	337,794.	0.											
<b>Totals</b>	<b>6,111,658.</b>	<b>638,443.</b>											
Total amount available for carryover		6,111,658.											
Less total amounts used		638,443.											
Less total amounts expired		0.											
Remaining carryover		<u>5,473,215.</u>											

Form 3800		Detail General Business Credit Carryforward Worksheet Credit Allowed to Offset Alternative Minimum Tax											2018		
MARK A. & CARRIE C. SELLERS															
Form and Type	Year Carried From	Amount Available for Carryover	Amount Used in 2012	Amount Used in 2013	Amount Used in 2018	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	
8846 EMPLOYER SOCIAL SECURITY	2010	12,578.		5,773.											
8846 EMPLOYER SOCIAL SECURITY	2011	24,619.													
8846 EMPLOYER SOCIAL SECURITY	2012	69,770.	14,116.												
8846 EMPLOYER SOCIAL SECURITY	2013	29,127.													
8846 EMPLOYER SOCIAL SECURITY	2013	11,650.													
8846 EMPLOYER SOCIAL SECURITY	2014	259,515.													
5884 WORK OPPORTUNITY	2015	8,137.													
8846 EMPLOYER SOCIAL SECURITY	2015	292,467.													
5884 WORK OPPORTUNITY	2016	38,422.													
8846 EMPLOYER SOCIAL SECURITY	2016	187,316.													
5884 WORK OPPORTUNITY	2017	16,110.													
8846 EMPLOYER SOCIAL SECURITY	2017	182,693.													
5884 WORK OPPORTUNITY	2018	15,753.													
8846 EMPLOYER SOCIAL SECURITY	2018	207,570.													
8844 EMPOWERMENT ZONE	2015	18,935.													
8844 EMPOWERMENT ZONE	2016	10,365.													
8844 EMPOWERMENT ZONE	2017	6,454.													
<b>Totals</b>		1391481.	14,116.	5,773.											
Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Amount Used in	Net Carryover
															6,805.
															24,619.
															55,654.
															29,127.
															11,650.
															259,515.
															8,137.
															292,467.
															38,422.
															187,316.
															16,110.
															182,693.
															15,753.
															207,570.
															18,935.
															10,365.
															6,454.
<b>Totals</b>															1371592.



MARK A. & CARRIE C. SELLERS

FORM 1040

PENSIONS AND ANNUITIES

STATEMENT 1

FIDELITY INVESTMENTS INSTITUTIONAL OPERATIONS CO.

AMOUNT RECEIVED THIS YEAR 42.

NONTAXABLE AMOUNT

CAPITAL GAIN DISTRIBUTION REPORTED ON SCH D

42.

TOTAL INCLUDED IN FORM 1040, LINE 4B

42.

MARK A. & CARRIE C. SELLERS

SCHEDULE 1

MISCELLANEOUS INCOME

STATEMENT 2

DESCRIPTIONAMOUNT

NOL CARRYOVER TO 2018

-4,989,972.

TOTAL TO SCHEDULE 1, LINE 21

-4,989,972.

MARK A. & CARRIE C. SELLERS

SCHEDULE 1	STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT 3
	2017	2016	2015
	MICHIGAN		
GROSS STATE/LOCAL INC TAX REFUNDS	3,102.		
LESS: TAX PAID IN FOLLOWING YEAR			
NET TAX REFUNDS MICHIGAN	3,102.		
TOTAL NET TAX REFUNDS	3,102.		

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SCHEDULE 1		TAXABLE STATE AND LOCAL INCOME TAX REFUNDS		STATEMENT 4
		2017	2016	2015
NET TAX REFUNDS FROM STATE AND LOCAL INCOME TAX REFUNDS STMT.		3,102.		
LESS:REFUNDS-NO BENEFIT DUE TO AMT -SALES TAX BENEFIT REDUCTION				
1	NET REFUNDS FOR RECALCULATION	3,102.		
2	TOTAL ITEMIZED DEDUCTIONS BEFORE PHASEOUT	31,387.		
3	DEDUCTION NOT SUBJ TO PHASEOUT	5,917.		
4	NET REFUNDS FROM LINE 1	3,102.		
5	LINE 2 MINUS LINES 3 AND 4	22,368.		
6	MULT LN 5 BY APPL SEC. 68 PCT	17,894.		
7	PRIOR YEAR AGI	-4,583,211.		
8	ITEM. DED. PHASEOUT THRESHOLD	313,800.		
9	SUBTRACT LINE 8 FROM LINE 7 (IF ZERO OR LESS, SKIP LINES 10 THROUGH 15, AND ENTER AMOUNT FROM LINE 1 ON LINE 16)	-4,897,011.		
10	MULT LN 9 BY APPL SEC. 68 PCT			
11	ALLOWABLE ITEMIZED DEDUCTIONS (LINE 5 LESS THE LESSER OF LINE 6 OR LINE 10)			
12	ITEM DED. NOT SUBJ TO PHASEOUT			
13A	TOTAL ADJ. ITEMIZED DEDUCTIONS			
13B	PRIOR YR. STD. DED. AVAILABLE			
14	PRIOR YR. ALLOWABLE ITEM. DED.			
15	SUBTRACT THE GREATER OF LINE 13A OR LINE 13B FROM LINE 14			
16	TAXABLE REFUNDS (LESSER OF LINE 15 OR LINE 1)	3,102.		
17	ALLOWABLE PRIOR YR. ITEM. DED.	31,387.		
18	PRIOR YEAR STD. DED. AVAILABLE	12,700.		
19	SUBTRACT LINE 18 FROM LINE 17	18,687.		
20	LESSER OF LINE 16 OR LINE 19	3,102.		
21	PRIOR YEAR TAXABLE INCOME	-4,622,698.		
22	AMOUNT TO INCLUDE ON SCHEDULE 1, LINE 10 * IF LINE 21 IS -0- OR MORE, USE AMOUNT FROM LINE 20 * IF LINE 21 IS A NEGATIVE AMOUNT, NET LINES 20 AND 21			0.
STATE AND LOCAL INCOME TAX REFUNDS PRIOR TO 2015				
TOTAL TO SCHEDULE 1, LINE 10				0.

MARK A. &amp; CARRIE C. SELLERS

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SCHEDULE A	CASH CONTRIBUTIONS		STATEMENT 5
DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 60% LIMIT	AMOUNT 30% LIMIT
DONORSCHOOSE.ORG		2,364.	
FROM K-1 - BARFLY VENTURES LLC		27,783.	
SUBTOTALS		30,147.	
TOTAL TO SCHEDULE A, LINE 11			30,147.

SCHEDULE A	MORTGAGE INTEREST AND POINTS REPORTED ON FORM 1098	STATEMENT 6
DESCRIPTION		AMOUNT
MERCANTILE BANK OF MICHIGAN		14,085.
TOTAL TO SCHEDULE A, LINE 8A		14,085.

SCHEDULE A	MEDICAL AND DENTAL EXPENSES	STATEMENT 7
DESCRIPTION		AMOUNT
SELF-EMPLOYED HEALTH INSURANCE		3,661.
TOTAL TO SCHEDULE A, LINE 1		3,661.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM FORMS 4797, 2439, 6252, 4684, 6781 AND 8824	STATEMENT 8
DESCRIPTION OF PROPERTY	GAIN OR LOSS	28% GAIN
FORM 4797	968,708.	
TOTAL TO SCHEDULE D, PART II, LINE 11	968,708.	

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SCHEDULE D	UNRECAPTURED SECTION 1250 GAIN	STATEMENT 9
1. IF YOU HAVE A SECTION 1250 PROPERTY IN PART III OF FORM 4797 FOR WHICH YOU MADE AN ENTRY IN PART I OF FORM 4797, ENTER THE SMALLER OF LINE 22 OR LINE 24 OF FORM 4797 FOR THAT PROPERTY. IF YOU DID NOT HAVE ANY SUCH PROPERTY, GO TO LINE 4		331,812.
2. ENTER THE AMOUNT FROM FORM 4797, LINE 26G, FOR THE PROPERTY FOR WHICH YOU MADE AN ENTRY ON LINE 1		
3. SUBTRACT LINE 2 FROM LINE 1		331,812.
4. ENTER THE TOTAL UNRECAPTURED SECTION 1250 GAIN INCLUDED ON LINE 26 OR LINE 37 OF FORM(S) 6252 FROM INSTALLMENT SALES OF TRADE OR BUSINESS PROPERTY HELD MORE THAN 1 YEAR		
5. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1 FROM A PARTNERSHIP OR AN S CORPORATION AS "UNRECAPTURED SECTION 1250 GAIN"		712,938.
6. ADD LINES 3 THROUGH 5		1,044,750.
7. ENTER THE SMALLER OF LINE 6 OR THE GAIN FROM FORM 4797, LINE 7	1,034,777.	
8. ENTER THE AMOUNT, IF ANY, FROM FORM 4797, LINE 8	66,069.	
9. SUBTRACT LINE 8 FROM LINE 7. IF ZERO OR LESS, ENTER -0-		968,708.
10. ENTER THE AMOUNT OF ANY GAIN FROM THE SALE OR EXCHANGE OF AN INTEREST IN A PARTNERSHIP ATTRIBUTABLE TO UNRECAPTURED SECTION 1250 GAIN		
11. ENTER THE TOTAL OF ANY AMOUNTS REPORTED TO YOU ON A SCHEDULE K-1, FORMS 1099-DIV, OR FORM 2439 AS "UNRECAPTURED SECTION 1250 GAIN" FROM AN ESTATE, TRUST, REAL ESTATE INVESTMENT TRUST, OR MUTUAL FUND (OR OTHER REGULATED INVESTMENT COMPANY)		
12. ENTER THE TOTAL OF ANY UNRECAPTURED SECTION 1250 GAIN FROM SALES (INCLUDING INSTALLMENT SALES) OR OTHER DISPOSITIONS OF SECTION 1250 PROPERTY HELD MORE THAN 1 YEAR FOR WHICH YOU DID NOT MAKE AN ENTRY IN PART I OF FORM 4797 FOR THE YEAR OF SALE		
13. ADD LINES 9 THROUGH 12		968,708.
14. IF YOU HAD ANY SECTION 1202 GAIN OR COLLECTIBLE GAIN OR (LOSS), ENTER THE TOTAL OF LINES 1 THROUGH 4 OF THE 28% RATE GAIN WORKSHEET		
15. ENTER THE (LOSS), IF ANY, FROM SCH D, LINE 7. IF SCH D, LINE 7, IS ZERO OR A GAIN ENTER -0-	0.	
16. ENTER YOUR LONG-TERM CAPITAL LOSS CARRYOVERS FROM SCHEDULE D, LINE 14, AND SCHEDULE K-1 (FORM 1041), BOX 11, CODE C		
17. COMBINE LINES 14 THROUGH 16. IF THE RESULT IS A (LOSS), ENTER IT AS A POSITIVE AMOUNT. IF THE RESULT IS ZERO OR A GAIN, ENTER -0-		0.
18. SUBTRACT LINE 17 FROM LINE 13. IF ZERO OR LESS, ENTER -0-. IF MORE THAN ZERO, ENTER THE RESULT HERE AND ON SCHEDULE D, LINE 19		968,708.

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SCHEDULE E	OTHER EXPENSES	STATEMENT 10
BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, MI 49503		
DESCRIPTION		AMOUNT
BANK FEES		493.
AMORTIZATION		4,614.
LOAN CLOSING COST FEES		3,800.
OUTSIDE SERVICES		349.
COMPUTER AND INTERNET EXPENSES		2,640.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19		11,896.

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SCHEDULE E INCOME OR (LOSS) FROM PARTNERSHIPS AND S CORPS STATEMENT 11

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NAME

EMP ID NO.

CODE	X IF FRN	BASIS COMP REQ	ANY NOT AT RISK	PASSIVE LOSS	PASSIVE INCOME	NONPASSIVE LOSS	SEC. 179 DEDUCTION	NONPASSIVE INCOME
OYSTER CAPITAL MANAGEMENT, LLC								
71-0924746								
P				1,155.				
ICON PROJECT ROC, LLC								
51-0604808								
P				227,318.				
68 COMMERCE, LLC								
27-2445444								
P			*	449,065.				
IONIA VENTURES, LLC								
36-4367954								
P			*					27,478.
PRIOR YEAR PAL								
36-4367954								
P			*			520,568.		
SEVEN IONIA VENTURES, LLC								
45-4587319								
P			*	0.				
PRIOR YEAR PAL								
45-4587319								
P			*			163,359.		
BARFLY VENTURES LLC								
27-1798379								
P						501,606.		
OTHER EXPENSES								
P						0.		
TOTALS TO SCH. E, LN. 29				677,538.		1,185,533.		27,478.

\* ENTIRE DISPOSITION OF ACTIVITY



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FORM 1116	FOREIGN TAX CREDIT CARRYOVER / CARRYBACK	STATEMENT 12
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## GENERAL LIMITATION INCOME

YEAR OF CREDIT	TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	BALANCE AVAILABLE
2017 FOREIGN TAX CREDIT	0.	0.	0.
2016 FOREIGN TAX CREDIT	0.	0.	0.
2015 FOREIGN TAX CREDIT	4.	0.	4.
2014 FOREIGN TAX CREDIT	13.	0.	13.
2013 FOREIGN TAX CREDIT	0.	0.	0.
2012 FOREIGN TAX CREDIT	0.	0.	0.
2011 FOREIGN TAX CREDIT	0.	0.	0.
2010 FOREIGN TAX CREDIT	0.	0.	0.
2009 FOREIGN TAX CREDIT	0.	0.	0.
2008 FOREIGN TAX CREDIT	0.	0.	0.
FOREIGN TAX CR CARRYBACK TO 2018			0.
TOTAL TO FORM 1116, PART III, LINE 10			17.

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FORM 3800	SMALL BUSINESS CREDIT CARRYFORWARD RECONCILIATION	STATEMENT 13
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1. FORM 3800 PART II GENERAL/SMALL BUSINESS CARRYFORWARD	1,132,404.
2. LESS AMOUNT OF CREDIT USED IN PRIOR YEARS	19,889.
3. TOTAL TO FORM 3800, LINE 34 (LINE 1 - LINE 2)	1,112,515.

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FORM 4797	NONRECAPTURED NET SECTION 1231 LOSSES FROM PRIOR YEARS	STATEMENT 14
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TAX YEAR	SECTION 1231 LOSSES	SECTION 1231 LOSSES RECAPTURED	NONRECAPTURED SECTION 1231 LOSSES
2013	71,474.	5,405.	66,069.
2014			
2015			
2016			
2017			
TOTAL TO FORM 4797, LINE 8	71,474.	5,405.	66,069.

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FORM 6251

PASSIVE ACTIVITIES

STATEMENT 15

NAME OF ACTIVITY	FORM	NET INCOME (LOSS)		ADJUSTMENT
		AMT	REGULAR	
53 COMMERCE, LLC	FORM 4797	331,812.	331,812.	
OYSTER CAPITAL	SCH E			
MANAGEMENT, LLC		-1,116.	-1,155.	39.
ICON PROJECT ROC, LLC	SCH E	-228,861.	-227,318.	-1,543.
68 COMMERCE, LLC	FORM 4797	732,292.	732,292.	
68 COMMERCE, LLC	SCH E	-449,643.	-449,065.	-578.
BARFLY REAL ESTATE -	SCH E			
35 OAKES STREET, SUITE				
400, GRAND RAPIDS, MI				
49503		-409,484.	-411,566.	2,082.
FROM 100% DISPOSITION				-1,325.
ADJUSTMENT FOR PAL				
CARRYOVER - IONIA				
VENTURES				-3,493.
TOTAL TO FORM 6251, LINE 2M				-4,818.

FORM 6251

ALTERNATIVE MINIMUM TAX NOL LIMITATION

STATEMENT 16

1A. ATNOL CARRYFORWARDS AND CARRYBACKS ATTRIBUTABLE TO QUALIFIED DISASTER LOSSES		
B. ATNOL CARRYFORWARDS AND CARRYBACKS OTHER THAN THOSE INCLUDED IN LINE 1A		4,950,480.
C. SUM OF LINE 1A AND LINE 1B		4,950,480.
ATNOLD LIMITATION:		
2A. SUM OF FORM 6251, LINES 1 - 3 WITHOUT LINE 2D AND TREATING LINE 2F AS ZERO	-522,735.	
B. TENTATIVE AMOUNT FOR LINE 2D WHEN TREATING LINE 2F AS ZERO		
C. DOMESTIC PRODUCTION ACTIVITIES DEDUCTION		
D. SUM OF LINES 2A - 2C. IF ZERO OR LESS, ENTER ZERO (-0-)		0.
3A. SMALLER OF LINE 1B OR 90% OF LINE 2D		0.
B. SMALLER OF LINE 1A OR LINE 2D MINUS 3A		
C. LINE 3A PLUS LINE 3B. TOTAL TO FORM 6251, LINE 2F		0.

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FORM 1116 AMT	U.S. LOSSES ALLOCATED TO FORM 1116 ALT MIN TAX	STATEMENT 17
ALTERNATIVE MINIMUM TAXABLE INCOME		-522,735.
LESS:		0.
TOTAL U.S. LOSSES ALLOCATED TO FORM 1116 ALT MIN TAX		522,735.

FORM 1116	ALTERNATIVE MINIMUM TAX FOREIGN TAX CREDIT CARRYOVER/CARRYBACK	STATEMENT 18
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## GENERAL LIMITATION INCOME

YEAR OF CREDIT	TOTAL FOREIGN TAXES PAID	FOREIGN TAX CR CLAIMED	BALANCE AVAILABLE
2017 ALT. MIN. TAX CREDIT	0.	0.	0.
2016 ALT. MIN. TAX CREDIT	0.	0.	0.
2015 ALT. MIN. TAX CREDIT	4.	0.	4.
2014 ALT. MIN. TAX CREDIT	13.	0.	13.
2013 ALT. MIN. TAX CREDIT	0.	0.	0.
2012 ALT. MIN. TAX CREDIT	0.	0.	0.
2011 ALT. MIN. TAX CREDIT	0.	0.	0.
2010 ALT. MIN. TAX CREDIT	0.	0.	0.
2009 ALT. MIN. TAX CREDIT	0.	0.	0.
2008 ALT. MIN. TAX CREDIT	0.	0.	0.
FOREIGN TAX CR CARRYBACK TO 2018			0.
TOTAL TO FORM 1116 (AMT), PART III, LINE 10			17.

FORM 8582	ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1	STATEMENT 19
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NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, M	331,812.	-303,441.	-121,426.		-93,055.
TOTALS	331,812.	-303,441.	-121,426.		-93,055.

MARK A. &amp; CARRIE C. SELLERS

FORM 8582		OTHER PASSIVE ACTIVITIES - WORKSHEET 3			STATEMENT 20	
NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS		
	NET INCOME	NET LOSS		GAIN	LOSS	
OYSTER CAPITAL MANAGEMENT, LLC	0.	-106.	-1,330.		-1,436.	
ICON PROJECT ROC, LLC	0.	0.	-282,537.		-282,537.	
68 COMMERCE, LLC	732,292.	-2,879.	-446,186.	283,227.		
TOTALS	732,292.	-2,985.	-730,053.	283,227.	-283,973.	

## FORM 8582 LOSSES FROM ACTIVE RENTAL OF REAL ESTATE-WORKSHEET 4 STATEMENT 21

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, M	SCH E	93,055.	1.000000000	25,000.	68,055.
TOTALS		93,055.	1.000000000	25,000.	68,055.

## FORM 8582 ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5 STATEMENT 22

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
OYSTER CAPITAL MANAGEMENT, LLC	SCH E	1,436.	.004079221	281.
ICON PROJECT ROC, LLC	SCH E	282,537.	.802598089	55,219.
BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, M	SCH E	68,055.	.193322690	13,301.
TOTALS		352,028.	1.000000000	68,801.

MARK A. &amp; CARRIE C. SELLERS

FORM 8582	ALLOWED LOSSES - WORKSHEET 6		STATEMENT 23	
NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
OYSTER CAPITAL MANAGEMENT, LLC	SCH E	1,436.	281.	1,155.
ICON PROJECT ROC, LLC	SCH E	282,537.	55,219.	227,318.
68 COMMERCE, LLC	SCH E	449,065.	0.	449,065.
TOTALS		733,038.	55,500.	677,538.

FORM 8582                      ACTIVITIES WITH LOSSES REPORTED ON 2 OR                      STATEMENT 24  
 MORE DIFFERENT FORMS OR SCHEDULES - WORKSHEET 7

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	53 COMMERCE, LLC		331,812.	0.	.000000000		
1	BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, M	424,867.		424,867.	1.000000000	13,301.	411,566.
				424,867.	1.000000000	13,301.	411,566.

MARK A. &amp; CARRIE C. SELLERS

FORM 8582

## SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 25

R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
-	53 COMMERCE, LLC	FORM 4797	331,812.		331,812.		
	OYSTER CAPITAL	SCH E					
	MANAGEMENT, LLC		-106.	-1,330.	-1,436.	281.	1,155.
	ICON PROJECT ROC, LLC	SCH E	0.	-282,537.	-282,537.	55,219.	227,318.
	68 COMMERCE, LLC	FORM 4797	732,292.		732,292.		
	68 COMMERCE, LLC	SCH E	-2,879.	-446,186.	-449,065.		449,065.
X	BARFLY REAL	SCH E					
	ESTATE - 35 OAKES						
	STREET, SUITE						
	400, GRAND						
	RAPIDS, M		-303,441.	-121,426.	-424,867.	13,301.	411,566.
	TOTALS		757,678.	-851,479.	-93,801.	68,801.	1,089,104.
	PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
	TOTAL TO FORM 8582, LINE 16						1,089,104.

MARK A. &amp; CARRIE C. SELLERS

FORM 8582

MODIFIED AGI

STATEMENT 26

INCOME

WAGES, SALARIES, TIPS ETC.

DIVIDEND INCOME 560.

TAXABLE REFUNDS

ALIMONY RECEIVED

TAXABLE IRA DISTRIBUTIONS

TAXABLE PENSIONS AND ANNUITIES 42.

UNEMPLOYMENT COMPENSATION

OTHER INCOME -4,989,972.

INTEREST INCOME 90.

ADD: SERIES EE AND I EXCLUSION

90.

BUSINESS INCOME OR LOSS

ADD: PASSIVE LOSSES

SUBTRACT: PASSIVE INCOME

SALE OF ASSETS 1,746,296.

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME -1,064,104.

682,192.

RENTAL, ROYALTY OR PASSTHROUGH INCOME OR LOSS -2,247,159.

ADD: PASSIVE/RREA PROFESSIONAL LOSSES 1,089,104.

SUBTRACT: PASSIVE INCOME

-1,158,055.

FARM OR FARM RENTAL INCOME OR LOSS

ADD: PASSIVE/RREA PROFESSIONAL LOSSES

SUBTRACT: PASSIVE INCOME

TOTAL INCOME

-5,465,143.

ADJUSTMENTS

MOVING EXPENSES

SELF-EMPLOYED HEALTH INSURANCE DEDUCTION

PENALTY ON EARLY WITHDRAWAL OF SAVINGS

ALIMONY PAID

KEOGH/SEP DEDUCTION

OTHER ADJUSTMENTS

TOTAL ADJUSTMENTS

TOTAL TO FORM 8582, LINE 7 (LIMITED TO ZERO)

0.

MARK A. &amp; CARRIE C. SELLERS

FORM 8582-CR		OTHER PASSIVE ACTIVITY CREDITS WORKSHEET 4		STATEMENT 27
NAME OF ACTIVITY	FROM FORM	CURRENT YEAR CREDITS	PRIOR YEAR UNALLOWED CREDITS	TOTAL CREDITS
ICON PROJECT ROC, LLC	CARRYOVER		4,119.	4,119.
ICON PROJECT ROC, LLC	CARRYOVER		6,694.	6,694.
ICON PROJECT ROC, LLC	CARRYOVER		6,808.	6,808.
ICON PROJECT ROC, LLC	CARRYOVER		11,650.	11,650.
ICON PROJECT ROC, LLC	CARRYOVER		8,915.	8,915.
	CARRYOVER		454.	454.
ICON PROJECT ROC, LLC	CARRYOVER		11,110.	11,110.
	CARRYOVER		940.	940.
TOTALS			50,690.	50,690.

FORM 8582-CR		ALLOCATION OF UNALLOWED CREDITS - WORKSHEET 8		STATEMENT 28
NAME OF ACTIVITY	FORM REPORTED ON	CREDITS	RATIO	UNALLOWED CREDITS
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	4,119.	.081258631	4,119.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	6,694.	.132057605	6,694.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	6,808.	.134306569	6,808.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	11,650.	.229828369	11,650.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	8,915.	.175872953	8,915.
	FORM 3800, LINE 33	454.	.008956402	454.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	11,110.	.219175380	11,110.
	FORM 3800, LINE 33	940.	.018544091	940.
TOTALS		50,690.	1.000000000	50,690.



MARK A. &amp; CARRIE C. SELLERS

FORM 8582-CR

ALLOWED CREDITS - WORKSHEET 9

STATEMENT 29

NAME OF ACTIVITY	FORM REPORTED ON	CREDITS	UNALLOWED CREDITS	ALLOWED CREDITS
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	4,119.	4,119.	0.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	6,694.	6,694.	0.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	6,808.	6,808.	0.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	11,650.	11,650.	0.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	8,915.	8,915.	0.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	454.	454.	0.
ICON PROJECT ROC, LLC	FORM 3800, LINE 33	11,110.	11,110.	0.
	FORM 3800, LINE 33	940.	940.	0.
TOTALS		50,690.	50,690.	0.

FORM 8582

ALTERNATIVE MINIMUM TAX  
ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 1

STATEMENT 30

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, M	331,812.	-303,469.	-121,327.		-92,984.
TOTALS	331,812.	-303,469.	-121,327.		-92,984.

MARK A. &amp; CARRIE C. SELLERS

FORM 8582

ALTERNATIVE MINIMUM TAX  
OTHER PASSIVE ACTIVITIES - WORKSHEET 3

STATEMENT 31

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
OYSTER CAPITAL MANAGEMENT, LLC	0.	-106.	-1,335.		-1,441.
ICON PROJECT ROC, LLC	0.	0.	-295,391.		-295,391.
68 COMMERCE, LLC	732,292.	-2,879.	-446,764.	282,649.	
TOTALS	732,292.	-2,985.	-743,490.	282,649.	-296,832.

FORM 8582

ALTERNATIVE MINIMUM TAX  
LOSSES FROM ACTIVE RENTAL OF REAL ESTATE - WORKSHEET 4

STATEMENT 32

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	SPECIAL ALLOWANCE	REMAINING UNALLOWED LOSS
BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, M	SCH E	92,984.	1.000000000	25,000.	67,984.
TOTALS		92,984.	1.000000000	25,000.	67,984.

FORM 8582

ALTERNATIVE MINIMUM TAX  
ALLOCATION OF UNALLOWED LOSSES - WORKSHEET 5

STATEMENT 33

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	RATIO	UNALLOWED LOSS
OYSTER CAPITAL MANAGEMENT, LLC	SCH E	1,441.	.003949936	325.
ICON PROJECT ROC, LLC	SCH E	295,391.	.809698588	66,530.
BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, M	SCH E	67,984.	.186351476	15,312.
TOTALS		364,816.	1.000000000	82,167.

MARK A. &amp; CARRIE C. SELLERS

FORM 8582

ALTERNATIVE MINIMUM TAX  
ALLOWED LOSSES - WORKSHEET 6

STATEMENT 34

NAME OF ACTIVITY	FORM OR SCHEDULE	LOSS	UNALLOWED LOSS	ALLOWED LOSS
OYSTER CAPITAL MANAGEMENT, LLC	SCH E	1,441.	325.	1,116.
ICON PROJECT ROC, LLC	SCH E	295,391.	66,530.	228,861.
68 COMMERCE, LLC	SCH E	449,643.	0.	449,643.
TOTALS		746,475.	66,855.	679,620.

FORM 8582

ALTERNATIVE MINIMUM TAX  
ACTIVITIES WITH LOSSES REPORTED ON 2 OR  
MORE DIFFERENT FORMS OR SCHEDULES - WORKSHEET 7

STATEMENT 35

GROUP NO.	NAME	FORM OR SCHEDULE NET LOSS	FORM OR SCHEDULE NET GAIN	OVERALL LOSS	RATIO	UNALLOWED LOSS	ALLOWED LOSS
1	53 COMMERCE, LLC		331,812.	0.	.000000000		
1	BARFLY REAL ESTATE - 35 OAKES STREET, SUITE 400, GRAND RAPIDS, M	424,796.		424,796.	1.000000000	15,312.	409,484.
				424,796.	1.000000000	15,312.	409,484.

MARK A. &amp; CARRIE C. SELLERS

FORM 8582AMT		SUMMARY OF PASSIVE ACTIVITIES - AMT				STATEMENT 36	
R R E A	NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
-	53 COMMERCE, LLC	FORM 4797	331,812.		331,812.		
	OYSTER CAPITAL	SCH E					
	MANAGEMENT, LLC		-106.	-1,335.	-1,441.	325.	1,116.
	ICON PROJECT ROC, LLC	SCH E	0.	-295,391.	-295,391.	66,530.	228,861.
	68 COMMERCE, LLC	FORM 4797	732,292.		732,292.		
	68 COMMERCE, LLC	SCH E	-2,879.	-446,764.	-449,643.		449,643.
X	BARFLY REAL	SCH E					
	ESTATE - 35 OAKES						
	STREET, SUITE						
	400, GRAND						
	RAPIDS, M		-303,469.	-121,327.	-424,796.	15,312.	409,484.
TOTALS			757,650.	-864,817.	-107,167.	82,167.	1,089,104.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME							
TOTAL TO FORM 8582AMT, LINE 16							1,089,104.

FORM 1116		U.S. AND FOREIGN SOURCE INCOME SUMMARY				STATEMENT 37	
		TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS					
DESCRIPTION		INCOME		LOSS			
OYSTER CAPITAL MANAGEMENT, LLC				-1,155.			
ICON PROJECT ROC, LLC				-227,318.			
68 COMMERCE, LLC				-449,065.			
IONIA VENTURES				-493,090.			
SEVEN IONIA VENTURES, LLC				-163,359.			
BARFLY VENTURES LLC				-501,606.			
TOTAL PARTNERSHIP/S-CORPORATION INCOME/LOSS				-1,835,593.			

MARK A. &amp; CARRIE C. SELLERS

NOL	NONBUSINESS INCOME	STATEMENT 38
DESCRIPTION		AMOUNT
TAXABLE INTEREST - 1040, LINE 2B		90.
ORDINARY DIVIDENDS - 1040, LINE 3B		560.
IRAS, PENSIONS AND ANNUITIES - 1040, LINE 4B		42.
PARTNERSHIPS & S-CORPS - SCH E PG 2, LINE 32		-1,835,593.
BUSINESS INCOME FROM ACTIVITY - 3		1,155.
BUSINESS INCOME FROM ACTIVITY - 6		227,318.
BUSINESS INCOME FROM ACTIVITY - 8		449,065.
BUSINESS INCOME FROM ACTIVITY - 11		493,090.
BUSINESS INCOME FROM ACTIVITY - 12		163,359.
BUSINESS INCOME FROM ACTIVITY - 14		501,606.
BUSINESS INCOME FROM ACTIVITY - 15		0.
TOTAL TO NOL SCHEDULE A, LINE 7 (NEGATIVE AMT IS LIMITED TO 0)		692.

### Best Case Bankruptcy







Debtor 1 Mark A Sellers, III Case number (if known) \_\_\_\_\_

- ☐ Disputed  
☒ None of the above apply

## Does the creditor have a lien on your property?

- ☒ No  
☐ Yes. Total claim (secured and unsecured) \$ \_\_\_\_\_  
Value of security: - \$ \_\_\_\_\_  
Unsecured claim \$ \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**10**

**Warner Norcross & Judd**  
**1500 Warner Building**  
**150 Ottawa Avenue, NW**  
**Grand Rapids, MI 49503-2832**

What is the nature of the claim? Legal services \$ \$68,000.00

## As of the date you file, the claim is: Check all that apply

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed  
☒ None of the above apply

## Does the creditor have a lien on your property?

- ☒ No  
☐ Yes. Total claim (secured and unsecured) \$ \_\_\_\_\_  
Value of security: - \$ \_\_\_\_\_  
Unsecured claim \$ \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**11**

**Delta Skymiles Card**  
**American Express**  
**PO Box 650448**  
**Dallas, TX 75265**

What is the nature of the claim? Credit card \$ \$43,179.00

## As of the date you file, the claim is: Check all that apply

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed  
☒ None of the above apply

## Does the creditor have a lien on your property?

- ☒ No  
☐ Yes. Total claim (secured and unsecured) \$ \_\_\_\_\_  
Value of security: - \$ \_\_\_\_\_  
Unsecured claim \$ \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**12**

**LCA Lease Corp. of America**  
**3150 Livernois Road**  
**Suite 300**  
**Troy, MI 48083**

What is the nature of the claim? Personal guaranty of business equipment lease. \$ \$34,807.00

## As of the date you file, the claim is: Check all that apply

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed  
☒ None of the above apply

## Does the creditor have a lien on your property?

- ☒ No  
☐ Yes. Total claim (secured and unsecured) \$ \_\_\_\_\_  
Value of security: - \$ \_\_\_\_\_  
Unsecured claim \$ \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

Debtor 1 **Mark A Sellers, III**

Case number (if known) \_\_\_\_\_

**13****AMUR**  
308 N Locust St  
Grand Island, NE 68801

What is the nature of the claim?

**Personal guaranty of  
business equipment  
lease.** **\$ \$33,207.00**

As of the date you file, the claim is: Check all that apply

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed  
☒ None of the above apply

Does the creditor have a lien on your property?

- ☒ No  
☐ Yes. Total claim (secured and unsecured) \$ \_\_\_\_\_  
Value of security: - \$ \_\_\_\_\_  
Unsecured claim \$ \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**14****Thompson Hine**  
**Accounts Receivable**  
3900 Key Tower  
127 Public Square  
Cleveland, OH 44114-1291

What is the nature of the claim?

**Legal fees** **\$ \$7,926.00**

As of the date you file, the claim is: Check all that apply

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed  
☒ None of the above apply

Does the creditor have a lien on your property?

- ☒ No  
☐ Yes. Total claim (secured and unsecured) \$ \_\_\_\_\_  
Value of security: - \$ \_\_\_\_\_  
Unsecured claim \$ \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**15****Delta Reserve Card**  
**American Express**  
PO Box 650448  
Dallas, TX 75265

What is the nature of the claim?

**Credit card** **\$ \$5,068.00**

As of the date you file, the claim is: Check all that apply

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed  
☒ None of the above apply

Does the creditor have a lien on your property?

- ☒ No  
☐ Yes. Total claim (secured and unsecured) \$ \_\_\_\_\_  
Value of security: - \$ \_\_\_\_\_  
Unsecured claim \$ \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**16****Audi Financial**  
PO Box 5215  
Carol Stream, IL 60197-5215

What is the nature of the claim?

**2019 Audi Q7** **\$ \$3,629.00**

As of the date you file, the claim is: Check all that apply

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed  
☒ None of the above apply

Debtor 1 Mark A Sellers, III Case number (if known) \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**Does the creditor have a lien on your property?**☐

No

☒

Yes. Total claim (secured and unsecured)

\$ **\$50,629.00**

Value of security:

- \$ **\$47,000.00**

Unsecured claim

\$ **\$3,629.00****17****United Bank of Michigan  
900 E Paris SE  
Grand Rapids, MI 49546**

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**What is the nature of the claim?****2011 Nissan Juke  
Seized by Debtor's  
ex-wife 8-10-20**\$ **\$741.00****As of the date you file, the claim is: Check all that apply**☐

Contingent

☐

Unliquidated

☐

Disputed

☒

None of the above apply

**Does the creditor have a lien on your property?**☐

No

☒

Yes. Total claim (secured and unsecured)

\$ **\$4,241.00**

Value of security:

- \$ **\$3,500.00**

Unsecured claim

\$ **\$741.00****18****Marriot Bonvoy Visa  
Cardmember Services  
PO Box 6294  
Carol Stream, IL 60197-6294**

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**What is the nature of the claim?****Credit card**\$ **\$385.00****As of the date you file, the claim is: Check all that apply**☐

Contingent

☐

Unliquidated

☐

Disputed

☒

None of the above apply

**Does the creditor have a lien on your property?**☒

No

☐

Yes. Total claim (secured and unsecured)

\$ \_\_\_\_\_

Value of security:

- \$ \_\_\_\_\_

Unsecured claim

\$ \_\_\_\_\_

**19****Consumers Energy Company  
Attn: Legal Dept  
One Energy Plaza  
Jackson, MI 49201**

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**What is the nature of the claim?****Utility services**\$ **\$343.00****As of the date you file, the claim is: Check all that apply**☐

Contingent

☐

Unliquidated

☐

Disputed

☒

None of the above apply

**Does the creditor have a lien on your property?**☒

No

☐

Yes. Total claim (secured and unsecured)

\$ \_\_\_\_\_

Value of security:

- \$ \_\_\_\_\_

Unsecured claim

\$ \_\_\_\_\_

Debtor 1 Mark A Sellers, III Case number (if known) \_\_\_\_\_**20**

**Gerald M Tenner**  
**Attorney at Law**  
**300 South WackerDRive**  
**Suite 1700**  
**Chicago, IL 60606**

What is the nature of the claim? legal services \$ \$176.76

As of the date you file, the claim is: Check all that apply

- ☐ Contingent  
☐ Unliquidated  
☐ Disputed  
☒ None of the above apply

Does the creditor have a lien on your property?

- ☒ No  
☐ Yes. Total claim (secured and unsecured) \$ \_\_\_\_\_  
Value of security: -\$ \_\_\_\_\_  
Unsecured claim \$ \_\_\_\_\_

Contact \_\_\_\_\_

Contact phone \_\_\_\_\_

**Part 2: Sign Below**

Under penalty of perjury, I declare that the information provided in this form is true and correct.

X

  
**Mark A Sellers, III**  
Signature of Debtor 1

X

\_\_\_\_\_  
Signature of Debtor 2

Date August 11, 2020

Date \_\_\_\_\_

**United States Bankruptcy Court  
Western District of Michigan**

In re **Mark A Sellers, III**

Debtor(s)

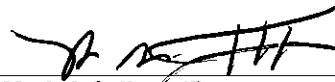
Case No.  
Chapter

**11**

**VERIFICATION OF CREDITOR MATRIX**

The above-named Debtor hereby verifies that the attached list of creditors is true and correct to the best of his/her knowledge.

Date: **August 11, 2020**



**Mark A Sellers, III**  
Signature of Debtor

4265 WOODWARD VENTURES, LLC  
5000 KENDRICK STREET, SE  
GRAND RAPIDS MI 49512

50 AMP FUSE LLC  
D/B/A STELLA'S LOUNGE  
53 COMMERCE AVE SW  
GRAND RAPIDS MI 49503

53 COMMERCE BUILDING, LLC  
35 OAKS STREET SW  
GRAND RAPIDS MI 49503

58 HOLDINGS, LLC  
(TERRA FIRMA DEVELOPMENT)  
44 GRANDVILLE AVE SW  
SUITE 200  
GRAND RAPIDS MI 49503

6280, LLC  
C/O KEYSTONE REALTY GROUP  
47 S PENNSYLVANIA STREET  
SUITE 1000  
INDIANAPOLIS IN 46204

6280, LLC  
C/O LEYSTONE REALTRY GROUP  
47 S PENNSYLVANIA STREET  
SUITE 1000  
INDIANAPOLIS IN 46204

9 VOLT, LLC  
D/B/A HOPCAT  
25 IONIA AVE SW  
GRAND RAPIDS MI 49503

ACCOUNTING PRINCIPALS  
D/B/A AJILON  
C/O LISA WERNER  
10151 DEERWOOD PARK BLVD  
JACKSONVILLE FL 32256

ACE LAWN CARE & SNOW REMOVAL  
PO BOX 75  
CLAWSON MI 48017-0075

ADAMS FAMILY TRUST  
ARENA GROUP, LLC  
85 LAS QUEBRADAS LN  
ALAMO CA 94507

ADAMS, WILLIAM & CHRISTINA  
1425 LAKE ST  
SAN FRANCISCO CA 94118

ADAPTIVE INSIGHTS  
DEPT. LA 23246  
PASADENA CA 91185-3246

ADMIRAL INSURANCE COMPANY  
311 S WACKER DR #3225  
CHICAGO IL 60606

ADP LLC  
PO BOX 842875  
BOSTON MA 02284-2875

AIRGAS USA LLC  
PO BOX 734445  
CHICAGO IL 60673-4445

ALLEGRA  
3983 LINDEN AVE SE  
GRAND RAPIDS MI 49548

ALLEGRA MARKETING PRINT MAIL  
3983 LINDEN AVE SE  
GRAND RAPIDS MI 49548

ALLISON E. SLEIGHT  
THACKER SLEIGHT  
445 CHERRY STREET SE  
GRAND RAPIDS MI 49503

AMUR  
308 N LOCUST ST  
GRAND ISLAND NE 68801

ARENA GROUP, LLC  
85 LAS QUEBRADAS LANE  
OAKLAND CA 94607

AT&T  
PO BOX 5074  
CAROL STREAM IL 60197

AUDI FINANCIAL  
PO BOX 5215  
CAROL STREAM IL 60197-5215

AUDI FINANCIAL SERVICES  
PO BOX 5215  
WINFIELD IL 60190-5215

AUTHENTIKI, LLC  
D/B/A MAX'S SOUTH SEA HIDEAWAY  
1040 OAKLEIGH NW  
GRAND RAPIDS MI 49504

AVIDXCHANGE INC.  
75 REMITTANCE DR, STE 6666  
CHICAGO IL 60675

AXA XL  
190 S LASALLE ST #950  
CHICAGO IL 60603

BALDERAS, ABEL  
1133 FREMONT AVE., NW  
GRAND RAPIDS MI 49504

BANKER CAPITAL, LLC  
6508 CRANE ROAD  
YPSILANTI MI 48197

BARFLY MANAGEMENT, LLC  
35 OAKES SW, STE 400  
GRAND RAPIDS MI 49503

BARFLY VENTURES, LLC  
35 OAKES STREET SW #400  
GRAND RAPIDS MI 49503

BECKER & POLIAKOFF PA  
1 EAST BROWARD RD, STE 1800  
FORT LAUDERDALE FL 33301



BERNARD FISHBACH  
16605 PARK LANE CIR  
LOS ANGELES CA 90049

BJP BREW INVESTMENTS 2, LLC  
SUE ELLEN ISACKSEN  
5273 140TH AVE NE  
BELLEVUE WA 98005

BJP BREW INVESTMENTS, LLC  
5273 140TH AVE NE  
BELLEVUE WA 98005

BLACKHAWK  
6220 STONERIDGE MALL RD  
PLEASANTON CA 94588

BLONK, SHAWN & ALEXANDRIA  
1063 ARDMORE SE  
GRAND RAPIDS MI 49507

BORGETTO INVESTMENTS, LLC  
100 MONROE CENTER NW  
GRAND RAPIDS MI 49503

BOSE MCKINNEY & EVANS LLP  
111 MONUMENT CIRCLE STE 2700  
INDIANAPOLIS IN 46204

BOYD, GARRY  
1855 COLFAX AVE  
GRAND HAVEN MI 49417

BRENNAN, BRIAN & DANIELLE  
5950 EGYPT VALLEY AVE NE  
ROCKFORD MI 49341

BRIGHT HOUSE NETWORKS  
PO BOX 30262  
TAMPA FL 33630-3262

BROOMFIELD, DAVID  
2209 N CLYBOURN AVE  
UNIT GDN  
CHICAGO IL 60614

CENTERPOINT ENERGY  
PO BOX 1700  
HOUSTON TX 77251-1700

CENTURY LINK COMMUNICATIONS  
BUSINESS SERVICES  
PO BOX 52187  
PHOENIX AZ 85072-2187

CESTARI STEVE & ALLISON  
3182 BAYPOINT DR  
ROCHESTER MI 48309

CIP ADMINISTRATIVE LLC  
3400 CARLISLE STREET, STE 430  
DALLAS TX 75204

CITI MASTERCARD  
PO BOX 9001037  
LOUISVILLE KY 40290

CITY OF ANN ARBOR  
PO BOX 77000  
DEPT #77610  
DETROIT MI 48277

CITY OF EAST LANSING  
ATTN: TREASURY  
410 ABBOT ROAD  
EAST LANSING MI 48823

CITY OF GRAND RAPIDS  
TREASURER  
300 MONROE AVE, NW ROOM 220  
GRAND RAPIDS MI 49503

CITY OF HOLLAND  
C/O RONALD J VANDERVEEN  
321 SETTLERS ROAD  
HOLLAND MI 49423

CITY OF ROYAL OAK  
PO BOX 64  
ROYAL OAK MI 48068-0064

CLEVELAND MENU PRINTING, INC  
1441 E 17TH ST  
CLEVELAND OH 44114

CLUB LINCOLN  
401 WESTPORT RD  
KANSAS CITY MO 64131

COMED  
PO BOX 6111  
CAROL STREAM IL 60197-6111

COMMONWEALTH EDISON COMPANY  
COMED BANKRUPTCY DEPT  
1919 SWIFT DRIVE  
OAK BROOK IL 60523

COMPEAT, INC.  
DEPT. 0397  
PO BOX 120397  
DALLAS TX 75312-0397

CONGRUENT CREDIT OPPORTUNITIES  
FUND III  
TRAVIS BALDWIN  
3400 CARLISLE ST, STE 430  
DALLAS TX 75204

CONGRUENT INVESTMENT PARTNERS  
CIP ADMINISTRATIVE, LLC  
ATTN: MATT KILEBREW  
3400 CARLISLE ST, STE 430  
DALLAS TX 75204

CONSUMERS ENERGY COMPANY  
ATTN: LEGAL DEPT  
ONE ENERGY PLAZA  
JACKSON MI 49201

CONSUMERS ENERGY COMPANY  
PO BOX 740309  
CINCINNATI OH 45274-0309

COOLEY, RICHARD & BERNADETTE  
4427 HARVEY AVE  
WESTERN SPRINGS IL 60558

COOLEY, SCOTT  
4427 HARVEY AVE  
WESTERN SPRINGS IL 60558

CORRIGAN LOGISTICS  
23923 RESEARCH DRIVE  
FARMINGTON MI 48335

COVERALL OF WEST MICHIGAN  
5075 CASCADE RD SE  
SUITE L  
GRAND RAPIDS MI 49546

CRAIG BUSH FAMILY  
LIMITED PARTNERSHIP  
428 S MAIN STREET, STE 202  
ROCHESTER MI 48307

CRAIG WISH FAMILY LIMITED  
PARTNERSHIP, C/O HOLLY JACKSON  
KUIPER KRAEMER  
180 MONROE AVE NW #400  
GRAND RAPIDS MI 49503

CRAWFORD, PHIL  
679 MOUNTAIN AVE  
BERKELEY HEIGHTS NJ 07922

CRON MANAGEMENT, LLC  
117 CENTER STREET  
EAST LANSING MI 48823

CULLIGAN OF GREATER KANSAS  
PO BOX 843142  
KANSAS CITY MO 64184-3142

CUSANO BAKING COMPANY  
5480 WEST HILLSBORO BLVD  
COCONUT CREEK FL 33073

D PARK SMITH  
LAW OFFICE OF D PARK SMITH  
250 CHERRY SPRINGS RD, #200  
HUNT TX 78024

DARREN M MALEK  
VERITAS LAW GROUP  
107 W MICHIGAN AVE, 5TH FL  
KALAMAZOO MI 49007-3959

DELTA RESERVE CARD  
AMERICAN EXPRESS  
PO BOX 650448  
DALLAS TX 75265

DELTA SKYMILES CARD  
AMERICAN EXPRESS  
PO BOX 650448  
DALLAS TX 75265

DETROIT HEALTH DEPT  
3245 E JEFFERSON, STE 100  
DETROIT MI 48207

DOOR DASH  
901 MARKET ST, 6TH FL  
SAN FRANCISCO CA 94103

DOUGLAS BANKER  
BANKER CAPITAL LLC  
6508 CRANE ROAD  
YPSILANTI MI 48197

DRISCON LLC  
182 N STATE STREET  
SPARTA MI 49345

DURAN FAMILY TRUST  
MARK DURAN  
257 GARNET AVE  
SAN CARLOS CA 94070

E3 ENTERPRISES LLC  
6254 NORTHWOOD RD  
DALLAS TX 75225

E3 ENTERPRISES, LLC  
E3 INVESTMENTS, LP  
6254 NORTHWOOD RD  
DALLAS TX 76225

ECOLAB PEST ELIM DIV  
26252 NETWORK PLACE  
CHICAGO IL 60673

EFILE CABINET  
300 N ASHTON BLVD, STE 400  
LEHI UT 84043

EGENICA  
500 W MADISON, STE 1000  
CHICAGO IL 60661

EL  
1537 PROVIDENCE COVE CT  
BYRON CENTER MI 49315

EL BREWPUB, LLC  
D/B/A HOPCAT-EAST LANSING  
300 GROVE ST  
EAST LANSING MI 48823

ELLIS MANAGEMENT TRUST  
THOMAS P & ANN ELLIS  
6254 NORTHWOOD RD  
DALLAS TX 76225

ENGINEERED PROTECTION SERVICES  
750 FRONT ST, NW, STE 300  
GRAND RAPIDS MI 49504

ENVOY FACILITIES MAINTENANCE  
8014 CUMMING HWY, STE 403-306  
CANTON GA 30115

EXCEL PEST CONTROL  
2246 GRAINGER PARKWAY  
LINCOLN NE 68512

FAYETTE URBAN COUNTY GOVERNMENT  
PO BOX 34090  
LEXINGTON KY 40588-4090

FIRST SAVINGS BANK  
C/O SMALL BUSINESS LENDING  
702 N SHORE DR, STE 300  
JEFFERSONVILLE IN 47130

FIRST SAVINGS BANK  
C/O RONALD E GOLD  
301 EAST FOURTH ST  
CINCINNATI OH 45202

FISH WINDOW CLEANING  
PO BOX 111  
OSHTMO MI 49077

FISH WINDOW CLEANING  
PO BOX 251302  
WEST BLOOMFIELD MI 48325

FOURTH ENTERPRISES, LLC  
C/O STREUSAND LANDON OZBURN &  
LEMMON, SUITE 320  
1801 S MOPAC EXPRESSWAY  
AUSTIN TX 78746

FPL  
GENERAL MAIL FACILITY  
MIAMI FL 33188-0001

FRANK NESTI  
609 CHAPIN AVE  
BIRMINGHAM MI 48009

FULKERSON, JOHN  
7314 LANE PARK DR  
DALLAS TX 75225

FUNARO, CHRIS  
8181 VERGENNES ST SE  
ADA MI 49301

GEMINI MEDIA LLC  
401 HALL ST SW, STE 331  
GRAND RAPIDS MI 49503

GEMINI MEDIA LLC  
5705 NE KING DR STE 100  
TROY MI 48098

GENEVIEVE GUDEBSKI TRUST  
1561 RANCHO VIEW RD  
LAFAYETTE CA 94549

GERALD M TENNER  
ATTORNEY AT LAW  
300 SOUTH WACKERDRIVE  
SUITE 1700  
CHICAGO IL 60606

GOLDER, JILL AND GEORGE  
900 20TH AVENUE SOUTH  
UNIT 815  
NASHVILLE TN 37212

GORDON FOOD SERVICE  
DEPT CH 10490  
PALATINE IL 60055

GRAY, MARK  
918 SW JEREMKO AVE  
PORT SAINT LUCIE FL 34953

GRBC HOLDINGS, LLC  
1 IONIA AVE SW  
GRAND RAPIDS MI 49503

GRBC HOLDINGS, LLC  
D/B/A GRAND RAPIDS BREWING CO  
1 IONIA AVE SW  
GRAND RAPIDS MI 49503

GRBC HOLDINGS. LLC  
1 IONIA AVENUE SW  
GRAND RAPIDS MI 49503

GREAT AMERICAN FINANCIAL SVC  
PO BOX 660831  
DALLAS TX 75266-0831



GREATAMERICA PRINTER  
PO BOX 660831  
DALLAS TX 75266-0831

GREATAMERICAN FINANCIAL SERV  
CORPORATION  
ATTN: PEGGY UPTON  
PO BOX 609  
CEDAR RAPIDS IA 52406

GREEN FOR LIFE  
26999 CENTRAL PARK BLVD  
SUITE 200  
SOUTHFIELD MI 48076

GREGORY FX DALEY  
COLLECTOR OF REVENUE  
1200 MARKET ST, RM 410  
SAINT LOUIS MO 63103

HAPPY PR  
1059 WEALTH ST SE #202  
GRAND RAPIDS MI 49506

HC WOODWARD, LLC  
477 LAKE PARK  
BIRMINGHAM MI 48009

HCBF, LLC  
117 CENTER STREET  
EAST LANSING MI 48823

HMS EQUITY HOLDINGS  
MATT KILLEBREW  
3400 CARLISLE ST, STE 400  
DALLAS TX 75204

HNI RISK ADVISORS  
PO BOX 510187  
NEW BERLIN WI 53151-0187

HOEKSTRA ELECTRICAL SERVICES  
80 W 64TH ST  
HOLLAND MI 49423

HOLMES, WILLIAM  
PO BOX 3728  
MIDLAND TX 79702

HOP-CAT-LEXINGTON, LLC  
410 W SHORT ST  
LEXINGTON KY 40507

HOPCAT GR  
25 IONIA SW  
GRAND RAPIDS MI 49503

HOPCAT INDIANAPOLIS, LLC  
6280 N. COLLEGE AVENUE  
INDIANAPOLIS IN 46220

HOPCAT-ANN ARBOR, LLC  
311 MAYNARD ST  
ANN ARBOR MI 48104

HOPCAT-CHICAGO, LLC  
2577 N CLARK ST  
CHICAGO IL 60614

HOPCAT-DETROIT, LLC  
4265 WOODWARD AVE  
DETROIT MI 48201

HOPCAT-DETROIT, LLC  
4265 WOODWARD AVENUE  
DETROIT MI 48201

HOPCAT-DETROIT, LLC  
4265 WOODWARD AVE  
DETROIT MI 48201

HOPCAT-GR BELTLINE, LLC  
2183 E BELTLINE NE  
GRAND RAPIDS MI 49525

HOPCAT-HOLLAND, LLC  
80 W 8TH ST  
HOLLAND MI 49423

HOPCAT-INDIANAPOLIS, LLC  
6280 N COLLEGE AVE  
INDIANAPOLIS IN 46220

HOPCAT-KALAMAZOO, LLC  
300 E. WATER STREET  
KALAMAZOO MI 49007

HOPCAT-KANSAS CITY, LLC  
401 WESTPORT RD  
KANSAS CITY MO 64111

HOPCAT-LEXINGTON, LLC  
410 W SHORT ST  
LEXINGTON KY 40507

HOPCAT-LINCOLN, LLC  
60 P ST  
LINCOLN NE 68508

HOPCAT-LOUISVILLE, LLC  
1064 BARDSTOWN ROAD  
LOUISVILLE KY 40204

HOPCAT-MADISON, LLC  
222 W GORHAM ST  
MADISON WI 53703

HOPCAT-MINNEAPOLIS, LLC  
435 MICOLLET MAILL  
MINNEAPOLIS MN 55401

HOPCAT-PORT ST. LUCIE, LLC  
10553 SW MEETING ST  
PORT SAINT LUCIE FL 34987

HOPCAT-ROYAL OAK, LLC  
208 W 5TH ST  
ROYAL OAK MI 48067

HOPCAT-ST. LOUIS, LLC  
6315 DELMAR BLVD  
UNIVERISTY CITY MO 63130

HOTSCHEDULES.COM INC.  
PO BOX 848472  
DALLAS TX 75284-8472

HR COLLABORATIVE LLC  
678 FRONT AVE NW, STE 265  
GRAND RAPIDS MI 49504

HYATT PLACE ROYAL OAK  
422 N MAIN ST  
ROYAL OAK MI 48067

IBRAHIM, KHALED  
7308 N TIPTON AVE  
KANSAS CITY MO 64152

ID WATCHDOG INC  
PO BOX 71221  
CHARLOTTE NC 28272

IHEART MEDIA, INC.  
20800 STONE OAK PARKWAY  
SAN ANTONIO TX 78258-7825

IHEARTMEDIA  
3964 COLLECTION CENTER DR  
CHICAGO IL 60693-0039

INDEED INC  
MAIL CODE 5160  
PO BOX 660367  
DALLAS TX 75266-0367

INFORMATION PROFESSIONALS INC  
DEPT 888  
PO BOX 299  
EMERSON NJ 07630-0299

INNOVO DEVELOPEMENT GRP-RO  
1321 S WESTNEDGE AVE  
KALAMAZOO MI 49008

INSITE BUSINESS SOLUTIONS  
PO BOX 8494  
HOLLAND MI 49422

IONIA RETAIL, LLC  
44 GRANDVILLE AVE SW  
SUITE 001  
GRAND RAPIDS MI 49503

IONIA VENTURES, LLC  
4380 BROCKTON DR., STE 1  
GRAND RAPIDS MI 49512

IONIA VENTURES, LLC  
80 OTTAWA AVENUE, SW,  
SUITE 415  
GRAND RAPIDS MI 49503

JAMES SNELSON  
104 SOUTH G STREET  
MIDLAND TX 79701

JAY GUDEBSKI TRUST  
JAY GUDEBSKI  
1561 RAMCHO VIEW ROAD  
LAFAYETTE CA 94549

JONES, SARAH  
915 WASHINGTON ST #101  
KANSAS CITY MO 64105

JOSEPH AND MICHELLE VERBRUGGE  
FAMILY TRUST UAD JUNE 21 2010  
1720 FLOWERS CROSSING DR NE  
GRAND RAPIDS MI 49525

JUMP, MICHELLE  
5349 SONEY BROOK  
KALAMAZOO MI 49009

JUNIPER ENGINEERING, INC.  
530 ALAMEDA DEL PRADO  
NOVATO CA 94947

K - DATA SYSTEMS LLC  
678 FRONT AVE NW STE 3  
GRAND RAPIDS MI 49504

KAAT'S WATER CONDITIONING, INC  
3470 THREE MILE ROAD NW  
GRAND RAPIDS MI 49534-1228

KALAMAZOO COUNTY HEALTH & COM-  
UNITY, ENVIRONMENTAL HEALTH  
311 E A;CTT STREET  
KALAMAZOO MI 49001

KIBLER, JACOB AND ANNIE  
7708 CANARY LANE  
JENISON MI 49428

KIRKPATRICK, THOMAS  
KM PROST, LLC  
957 LEONARD ST NW  
GRAND RAPIDS MI 49504

KM PROST LLC  
957 LEONARD STREET NW  
GRAND RAPIDS MI 49504

KNAPE, CHRISTOPHER  
2530 MAPLEWOOD DR SE  
GRAND RAPIDS MI 49506

KOZAK, KEVIN  
257 COPPER HILL DR  
GRAND RAPIDS MI 49525

KRAUSE, DAVID & COLLEEN  
443 WOODLAND PASS  
EAST LANSING MI 48823

LASEP, LLC  
C/O LEARFIELD COMMUNICATIONS  
PO BOX 843038  
KANSAS CITY MO 64184-3038

LCA LEASE CORP. OF AMERICA  
3150 LIVERNOIS ROAD  
SUITE 300  
TROY MI 48083

LEE SHORE - LEMONWHEELER ENT.  
(CWD REAL ESTATE) SAM CUMMINGS  
50 LOUIS NW, SUITE 600  
GRAND RAPIDS MI 49503

LEFERE, DAVID & CAREY  
CDL INVESTMENTS LLC  
5470 KENOWA AVE SW  
WYOMING MI 49418

LEFTY PAPADOULIS  
MAIN STREET EQUITY INTEREST  
1300 POST OAK BLVD, STE 800  
HOUSTON TX 77056

LEVITATION HOLDINGS LLC  
C/O NATHANIEL K RICH  
3044 WILSON DR NW  
WALKER MI 49534

LG&E  
PO BOX 9001960  
LOUISVILLE KY 40290-1960

LIBERTY MAYNARD, LLC  
MALCOM PROPERTIES, LLC  
30100 TELEGRAPH  
SUITE 220  
BINGHAM FARMS MI 48025

LIETO, MICHAEL  
BORGETTO LLC  
19154 ROSEMARY RD  
SPRING LAKE MI 49456

LIND, ERIN  
110 N BIRCHWOOD  
LOUISVILLE KY 40206

LIPTON, ROGER  
983 PARK AVE  
NEW YORK NY 10028

LOBB & HURST PLLC  
4898 BROWNSBORO RD  
SUITE 300  
LOUISVILLE KY 40207-2427

LOUISVILLE WATER COMPANY  
550 SOUTH THIRD STREET  
LOUISVILLE KY 40202-1839

LUCK OF THE IRISH  
D/B/A WALDRON PUBLIC HOUSE  
35 OAKES STREET SW  
SUITE 400  
GRAND RAPIDS MI 49503

MAC SERVICES INC  
ROTO-ROOTER  
PO BOX 83617  
LINCOLN NE 68501

MADISON GAS AND ELECTRIC  
PO BOX 1231  
MADISON WI 53701-1231

MAIN STREET EQUITY INTEREST  
NICK MESERVE  
1300 POST OAK BLVD, STE 800  
HOUSTON TX 77056

MANSUETO, JOE  
MIKE IBERL  
400 NORTH MICHIGAN AVE STE 350  
CHICAGO IL 60611

MARK SELLERS TRUST  
DATED JUNE 29, 2015  
1 IONIA AVENUE SW, SUTIE 200  
GRAND RAPIDS MI 49503

MARRIOTT BONVOY VISA  
CARDMEMBER SERVICES  
PO BOX 6294  
CAROL STREAM IL 60197-6294



MASTERS OF RUM LLC  
233 FULTON ST E, STE 102  
GRAND RAPIDS MI 49503

MATTERS, PATTY  
3439 SENORA AVE SE  
GRAND RAPIDS MI 49508

MCKISSOCK, MATTHEW  
1010 FOLLETT RUN ROAD  
WARREN PA 16365

MERCANTILE BANK  
5610 BYRON CENTER AVE SW  
WYOMING MI 49519

MERCANTILE BANK OF MICHIGAN  
4860 BROADMOOR AVE SE  
GRAND RAPIDS MI 49512

MERCANTILE BANK OF MICHIGAN  
310 LEONARD NW  
GRAND RAPIDS MI 49504

MI HOP ALLIANCE  
51960 W 12 MILE ROAD  
WIXOM MI 48393

MICHAEL SOURIOLE  
92-327 HOOKILI PLACE  
KAPOLEI HI 96707

MILLER, LISA  
1487 STONEY LAKE DRIVE  
HOLLAND MI 49424

MILLS TRANSFER  
656 ROSE ST  
LINCOLN NE 68508

MISSOURI DRIECTOR OF REVENUE  
MISSOURI DIVISION OF ALCOHOL &  
TOBACCO  
PO BOX 456  
JEFFERSON CITY MO 65102

MLIVE MEDIA GROUP  
DEPT. 77571  
PO BOX 77000  
DETROIT MI 48277-0571

MNY LOCKSTMITH LLC  
671 E LONG ROAD  
BLOOMFIELD HILLS MI 48304

MOORE, MIKE  
2010 ALAMANDA DR  
MIAMI FL 33181

MR. HANDY MAN OF LOUISVILLE  
12200 SHELBYVILLE RD, STE 205  
LOUISVILLE KY 40243

MSSH, LLC  
1040 OAKLEIGH ROAD NW  
GRAND RAPIDS MI 49504

MULLALLY, BRIAN J  
5273 140TH AVE NE  
BELLEVUE WA 98005

MULLALLY, PATRICK J  
5273 140TH AVE NE  
BELLEVUE WA 98005

MUTUAL OF OMAHA  
POLICYHOLDER SERVICES  
PO BOX 2147  
OMAHA NE 68103-2147

N2 VENTURES LLC  
2845 WILSON AVE  
GRANDVILLE MI 49418

NAGELKIRK, HAROLD  
3556 BIG ROCK SW  
GRANDVILLE MI 49418

NAGELKIRK, TIMOTHY  
1756 N BAY DR  
HUDSONVILLE MI 49426

NEBRASKA INDUSTRIAL REFRIG-  
ERATION INC  
5921 W REMINGTON DR  
LINCOLN NE 68532

NESTI, FRANK  
609 CHAPIN AVE  
BIRMINGHAM MI 48009

NETWOLVES NETWORK SERVICES  
PO BOX 826923  
PHILADELPHIA PA 19182

NICK'S GYRO'S LLC  
2727 W MICHIGAN AVE  
KALAMAZOO MI 49006

NIR  
6921 WEST REMINGTON DR  
LINCOLN NE 68532

NORTHERN STATES POWER CO (MN)  
DBA XCEL ENERGY  
PO BOX 9477  
MINNEAPOLIS MN 55484

NORTHSTAR CAPITAL PARTNERS LLC  
ATTN: RUSSELL C YOUNGDAHL JR  
110 S JACKSON ST #206  
JACKSON MI 49201

NUARX INC  
PO BOX 771994  
DETROIT MI 48277-1994

NUCO2 LLC  
2800 SE MARKET PLACE  
STUART FL 34997

OFFICE DEPOT  
6600 N MILITARY TRAIL  
BOCA RATON FL 33496

ORACLE SCREENING SERVICES INC  
68 WEISKOPF AVE STE 15  
MCKINNEY TX 75070

ORGANIX RECYCLING  
19065 HICKORY CREEK DRIVE #240  
MOKENA IL 60448-8596

OTIS ELEVATOR COMPANY  
PO BOX 73579  
CHICAGO IL 60607-3757

OTTAWA COUNTY HEALTH DEPT  
12251 JAMES ST, STE 200  
HOLLAND MI 49424

PAWNEE LEASING CORPORATION  
3801 AUTOMATION WAY  
SUITE 207  
FORT COLLINS CO 80525

PAYTRONIX SYSTEMS INC.  
80 BRIDGE ST  
NEWTON MA 02458

PELLITTERI WASTE SYSTEMS  
PO BOX 259426  
7035 RAYWOOD RD  
MADISON WI 53725

PERKINS COIE LLP  
PO BOX 24643  
SEATTLE WA 98124

PERRIGO PRINTING  
125 OTTAWA AVE NW  
LEDYARD BUILDING  
GRAND RAPIDS MI 49503

PITNEY BOYWES GLOBAL  
FINANCIAL SERVICES  
PO BOX 371887  
PITTSBURGH PA 15250-7887

PIZZA PARLIMENT LLC  
199 DEER RUN DRIVE NE  
ADA MI 49301

PLANTE & MORAN PLLC  
634 FRONT AVE NW  
GRAND RAPIDS MI 49504

PLAZA STORAGE LLC  
DEPT 9536  
PO BOX 30516  
LANSING MI 48909-8160

POLLOCK, JUSTIN  
1310 ABERDEEN ST  
GRAND RAPIDS MI 49505

POWER PURCHASE  
PO BOX 371874  
PITTSBURGH PA 15250-7874

PROFESSIONAL MAINTENANCE  
OF MICHIGAN INC  
1640 ELIZABETH NW  
GRAND RAPIDS MI 49504

PROJECT 35, LLC  
MIKE MRAZ  
601 FIRST STREET NW  
GRAND RAPIDS MI 49506

PROJECT 35, LLC  
C/O ROCKFORD CONSTRUCTION  
601 FIRST STREET NW  
GRAND RAPIDS MI 49506

QSR AUTOMATIONS INC  
2301 STANLEY GAULT PARKWAY  
LOUISVILLE KY 40223

R.E. GOLDEN PRODUCE CO  
1337 GILSON ST  
MADISON WI 53715

REPUBLIC  
163 HIGHWOOD WEST  
PONTIAC MI 48340-1244

RLM SERVICES LLC  
510 CHESHIRE DR NE  
GRAND RAPIDS MI 49505

ROCK CREEK ADVISORS LLC  
555 FIFTH AVE 14TH FL  
NEW YORK NY 10017

ROUND IT UP AMERICA  
PO BOX 844284  
LOS ANGELES CA 90084-4284

ROWSTER COFFEE  
632 WEALTH ST SE  
GRAND RAPIDS MI 49503

RUTH A SKIDMORE  
MC SHANE & BOWIE PLC  
99 MONROE NW, SUITE 1100  
GRAND RAPIDS MI 49503

RUTLEDGE ECENIA PA  
PO BOX 551  
TALLAHASSEE FL 32302-0551

SALADINO SMOKE LLC  
758 ADA WAY AVE SE  
ADA MI 49301

SCHIFF HARDIN LLP  
233 SOUTH WACKER DRIVE  
SUITE 7100  
CHICAGO IL 60606

SCOTT A. CHERNIH  
FOSTER SWIFT COLLINS & SMITH P  
313 S WASHINGTON SQUARE  
LANSING MI 48933

SELLERS, MICHELE  
631 KENT HILLS  
GRAND RAPIDS MI 49505

SMART CARE EQUIPMENT SOLUTIONS  
EEC ACQUISITION LLC  
PO BOX 74008980  
CHICAGO IL 60674-8980

SMITH, RICHARD  
26 GIBRALTER DR NE  
ROCKFORD MI 49341

SNELSON, JAMES  
104 SOUTH G ST  
MIDLAND TX 79701

SONITROL GREAT LAKES MI  
7241 FENTON RD  
GRAND BLANC MI 48439

SONITROL OF LEXINGTON INC  
3166 CUSTER DR  
LEXINGTON KY 40517

SORUM, JEFF  
11643 GEHRKES PT NW  
ALEXANDRIA MN 56308

SORUM, JEFFREY  
18329 FRONTIR PLACE  
EDEN PRAIRIE MN 55347

SPARKLING WINDOWS CORP  
6820 LANSDOWN DR  
DIMONDALE MI 48821

SPRUIT, JILL  
2162 SHENANDOAH DR NW  
GRAND RAPIDS MI 49504

STELLIN, DAVE & MARCY  
7133 WINDEMERE DR  
ROCKFORD MI 49341

STRATUS SOLUTIONS  
PO BOX 211339  
DENVER CO 80221

STRAUCH, MARK & LAURIE  
85 LAS QUEBRADAS LN  
ALAMO CA 94507

SUTER MECHANICAL INC  
PO BOX 22735  
LEXINGTON KY 40522

TACOS EL CUNADO  
1024 BRIDGE STREET NW  
GRAND RAPIDS MI 49504

TALENTREEF  
DEPT CH 19769  
PALATINE IL 60055

TBX  
601 FIFTH ST NW, STE 301  
GRAND RAPIDS MI 49504

TELDESIGNS INC  
PO BOX 2625  
HOLLAND MI 49422

THE EDELEN COMPANY INC  
4170 SHORELINE DR  
EARTH CITY MO 63045

THE GREEN COMPANY INC  
730 WOODWARD AVE, STE 740  
DETROIT MI 48202

THE KNOT  
11106 MOCKINGBIRD LANE  
OMAHA NE 68137

THE LOCK UP STORAGE CENTERS  
701 N 7TH ST  
MINNEAPOLIS MN 55411



THE STRAUCH FAMILY TRUST  
AREMA GRPI[. ::C  
85 LAS QUEBRADAS LN  
ALAMO CA 94507

THE WALKING WIENER  
1342 FISK ROAD SE  
GRAND RAPIDS MI 49506

THINC BARFLY LLC  
MIKE TENHARMSEL  
9500 DOWNES ST NE  
LOWELL MI 49331

THINKBOX CREATIVE LLC  
601 FIFTH ST NW, STE 301  
GRAND RAPIDS MI 49504

THOMPSON HINE  
ACCOUNTS RECEIVABLE  
3900 KEY TOWER  
127 PUBLIC SQUARE  
CLEVELAND OH 44114-1291

THYSSENKRUPP ELEVATOR CORP  
C/O LAW OFFICE OF D PARK SMITH  
250 CHERRY SPRINGS RD, STE 200  
HUNT TX 78024

TODD KRONEBUSCH  
35 OAKES STREET SW. STE 400  
GRAND RAPIDS MI 49503

TRAVELERS INSURANCE  
ONE TOWER SQUARE  
HARTFORD CT 06183

U.S. ATTORNEY'S OFFICE  
WESTERN DISTRICT OF MICHIGAN  
BANKRUPTCY SECTION  
PO BOX 308  
GRAND RAPIDS MI 49501-0208

ULINE INC  
12575 ULINE DR  
PLEASANT PRAIRIE WI 53158

UNIFI EQUIPMENT FINANCE INC  
801 W ELLSWORTH RD  
ANN ARBOR MI 48108

UNITED BANK OF MICHIGAN  
900 E PARIS SE  
GRAND RAPIDS MI 49546

UNITED MOBILE POWER WASH INC  
PO BOX 725257  
BERKLEY MI 48072

UNTAPPD  
21 SOUTH FRONT ST  
WILMINGTON NC 28401

US SIGNAL  
201 IONIA AVE SW  
GRAND RAPIDS MI 49503

VAN ITTERSUM, JASON B.  
5273 140TH AVE NE  
BELLEVUE WA 98005

VERITIV  
COMMERCIAL COLLECTION CORP OF  
34 SEYMOUR ST  
TONAWANDA NY 14150

VERITIV  
140 THORN HILL RD  
WARRENDALE PA 15086

VERIZON WIRELESS  
PO BOX 660108  
DALLAS TX 75266-0108

VICINITY ENERGY GRAND RAPIDS  
50 LOUIS ST NW, STE 500  
GRAND RAPIDS MI 49503

VICTORIA SQUARE, LLC  
C/O JEFFREY ANDERSON REAL EST  
3825 EDWARDS ROAD  
SUITE 200  
CINCINNATI OH 45209

VICTORIAN SQUARE, LLC  
250 WEST MAIN STREET, SUITE 30  
LEXINGTON KY 40507

VOS GLASS INC  
902 SCRIBNER NW  
GRAND RAPIDS MI 49504

VOSSELER, WILLIAM  
4246 MARBER AVE  
LAKEWOOD CA 90713

VOXX LIGHTING  
PO BOX 22159  
LINCOLN NE 68542-2159

VSP INSURANCE CO  
PO BOX 742788  
LOS ANGELES CA 90074-2788

WARNER NORCROSS & JUDD  
1500 WARNER BUILDING  
150 OTTAWA AVENUE, NW  
GRAND RAPIDS MI 49503-2832

WASTE MANAGEMENT OF MI  
PO BOX 9001054  
LOUISVILLE KY 40290-1054

WASTE PRO  
PO BOX 865185  
ORLANDO FL 32886-5185

WEBSTER, MARY BETH  
400 NORTH MICHIGAN AVE STE 350  
CHICAGO IL 60611

WEST MICHIGAN DOCUMENT  
SHREDDING LLC  
PO BOX 459  
HUDSONVILLE MI 49426

WESTERN WORLD  
300 KIMBALL DR, STE 500  
PARSIPPANY NJ 07054

WILLIAMS GROUP INC  
70 IONIA AVE, SW, STE 200  
GRAND RAPIDS MI 49503

WINTERBURN, ELLEN  
7795 WEDGEMONG CT SE  
ALTO MI 49302

WISELY INC  
205 E WASHINGTON ST, STE 2A  
ANN ARBOR MI 48104

WOLF TANGLEFOOT  
C/O KEVIN SCHAFER  
E5 VENTURES, LLC  
2465 BYRON STATION DR, SW #F  
BYRON CENTER MI 49315

WOLFE SERVICE, LLC  
838 WEST RIVER CENTER DRIVE  
SUITE B  
COMSTOCK PARK MI 49321-4932

WOLVERINE BUILDING GROUP  
4045 BARDEN SE  
GRAND RAPIDS MI 49512

WOODRUFF, ANDREW  
2731 COLTON AVE SE  
GRAND RAPIDS MI 49506

WOOTEN FAMILY TRUST  
JESSE & LARA WOOTEN  
1637 SANTA ROSA AVE  
SANTA BARBARA CA 93109

YELP INC  
PO BOX 398857  
SAN FRANCISCO CA 94139-8857

ZURICH  
1333 RICHWOOD DR SE  
GRAND RAPIDS MI 49508

Certificate Number: 14751-MIW-CC-034750818



14751-MIW-CC-034750818

## CERTIFICATE OF COUNSELING

I CERTIFY that on August 7, 2020, at 12:48 o'clock PM PDT, MARK A SELLERS received from \$0\$ BK Class Inc., an agency approved pursuant to 11 U.S.C. 111 to provide credit counseling in the Western District of Michigan, an individual [or group] briefing that complied with the provisions of 11 U.S.C. 109(h) and 111.

A debt repayment plan was not prepared. If a debt repayment plan was prepared, a copy of the debt repayment plan is attached to this certificate.

This counseling session was conducted by internet.

Date: August 7, 2020 By: /s/AMEY AIONO

Name: AMEY AIONO

Title: Certified Credit Counselor

\* Individuals who wish to file a bankruptcy case under title 11 of the United States Bankruptcy Code are required to file with the United States Bankruptcy Court a completed certificate of counseling from the nonprofit budget and credit counseling agency that provided the individual the counseling services and a copy of the debt repayment plan, if any, developed through the credit counseling agency. *See* 11 U.S.C. 109(h) and 521(b).